

**AN ANALYSIS OF MINNESOTA
MUNICIPAL LIQUOR STORE
OPERATIONS IN 1998**

An Analysis of Minnesota Municipal Liquor Store Operations in 1998



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An Analysis of Minnesota Municipal Liquor Store Operations in 1998

Overview

Minnesota's municipally owned and operated liquor stores reported an increase in net income for the fifth straight year. Municipal liquor stores reported an increase of 8.8 percent in net income for 1998, compared to the 3.5 percent increase posted in 1997. Cities transferred \$11.5 million in liquor store profits to other municipal accounts in 1998. This represents an increase of 13.3 percent over the \$10.1 million transferred in 1997. While the majority of municipal liquor stores were profitable in 1998, 21 cities reported a net loss in their municipal liquor operations. Twenty-six cities reported a net loss in 1997.

Minnesota municipal liquor stores transferred profits of \$11.5 million to other municipal accounts in 1998. This represents an increase of 13.3 percent over 1997. Transfers declined in the two previous years.

During 1998, Minnesota's municipally-owned liquor stores reported:

- C gross sales of \$193.4 million, which was an increase of \$12.2 million over 1997 gross sales;
- C a net income of \$16.2 million, which was \$1.3 million more than the total net income reported in 1997.

Background on Minnesota's Municipal Liquor Stores

Minnesota law authorizes cities with fewer than 10,000 people to own and operate on-sale and off-sale liquor establishments.¹ During 1998, 241 Minnesota cities operated municipal liquor stores, with 146 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally-owned establishments to off-sale liquor stores. While the majority of municipally-owned liquor stores are located in small cities in Greater Minnesota, 21 cities within the Twin Cities metropolitan area own and operate liquor establishments.

Originally, Minnesota municipalities were authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. Municipally-owned liquor stores also provided, and continue to provide, an added convenience for residents of small communities that might be unable to attract a privately-run establishment. However, as fiscal pressures on Minnesota municipalities have grown, the primary purpose for many of the current municipal liquor establishments has shifted to providing additional revenues to support public services.

The number of cities operating municipal liquor stores has steadily declined for many years. In 1997, four cities discontinued their liquor operations; in 1998, two more cities discontinued their liquor operations. The two cities that opted to discontinue their municipal liquor stores in 1998 were Elgin and Plummer.

¹ Once a city with a population under 10,000 people has established a municipal liquor store, it may continue to operate the store regardless of its subsequent population growth.

In 1997, the city of Elgin municipal liquor store reported a net loss while the city of Plummer reported a net profit.

Figure 1 shows the decline in the number of municipal liquor stores.

The Profitability of Minnesota's Municipal Liquor Stores

During 1998, Minnesota's municipal liquor establishments reported a fifth consecutive year of record sales totaling \$193.4 million. Total sales recorded in 1998 were up \$12.2 million or 6.7% over sales reported in 1997. The stores reported a net income of \$16.2 million in 1998, which was up 8.8 percent from net income reported in 1997. Total municipal liquor sales ranged from \$15,526 in Elgin² to \$8.4 million in Richfield. Net income and losses for municipal liquor stores ranged from a loss of \$127,761 in Pine River to a profit of \$767,299 in Edina.



Municipal liquor operations located within the Twin Cities metropolitan area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 21 of the 241 Minnesota cities (8.7 percent) that own and operate municipal liquor stores are located in the Twin Cities metropolitan area, they represent 38.2 percent of the total sales and 34.5 percent of the net income of municipal liquor operations.

Sales by metropolitan area establishments averaged \$1.7 million in 1998, compared to average sales of \$533,661 for Greater Minnesota municipal liquor stores.³ The average income of metropolitan stores was \$126,756 in 1998, compared to an average of \$47,356 for municipal liquor establishments in Greater Minnesota. All metropolitan cities reported profitable municipal liquor operations in 1998. Net income among metropolitan liquor operations ranged from \$4,747 in Shorewood to \$767,299 in Edina. Net income and losses among Greater Minnesota cities ranged from a loss of \$127,761 in Pine River to a profit of \$402,604 in Marshall. The municipal liquor establishments operated by 21 Minnesota cities reported net losses for 1998, compared to 26 cities in 1997. All twenty-one of the cities with losses are located in Greater Minnesota. The City of Mahnomen is the only Greater Minnesota city reporting a net loss that operated more than one store. Of the two stores operated by the City of Mahnomen, one store reported a net loss of \$14,674.

² The City of Elgin discontinued its liquor store in December 1998.

³ The 21 cities in the metropolitan area that have municipal liquor stores operated a total of 44 establishments selling liquor on-sale and/or off-sale. The 220 Greater Minnesota cities with municipal liquor stores operated a total of 224 establishments. Average sales and net income reflect calculations based on the number of stores rather than the number of cities.

Table 1
Municipal Liquor Store Operations With Net Losses

Name of City	Net Loss	Name of City	Net Loss
Pine River	(\$127,761)	Trimont	(\$2,925)
Cleveland	(37,228)	West Concord	(2,598)
Morgan	(10,296)	Clements	(2,414)
Lewisville	(10,290)	Okabena	(1,980)
Currie	(8,408)	Mahnomen	(1,962)
Lake Benton	(7,672)	Boyd	(1,793)
Audubon	(7,285)	Clontarf	(707)
Hadley	(5,569)	Winton	(633)
Belview	(4,016)	Sacred Heart	(510)
Lafayette	(3,895)	Flensburg	(28)
Mantorville	(3,024)		

Liquor Store Profits Help Support City Services

During 1998, Minnesota’s municipal liquor stores transferred \$11.5 million of their profits to support city services. This represents an increase of 13.3 percent over the total amount of transfers made in 1997. Liquor store profits that were not transferred to other municipal funds were used to bolster the fund balances of the liquor stores and purchase additional inventory. Cities that operate profitable municipal liquor stores are often able to transfer profits to other city funds. This can help cities hold down their property tax assessments for public services.

Municipal Liquor Operations Warrant Careful Scrutiny

City officials who are responsible for the operation of municipal liquor establishments must make certain that the operations are managed appropriately and continue to have a positive financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of its liquor store(s) if the liquor operation has failed to make a profit in at least two of the past three years. Based on this statute, the following cities should have held a public hearing on their municipal liquor operations:

- | | | | | | | |
|--------------|------------|-----------|-------------|--------|------------|--------|
| Belview | Boyd | Clements | Cleveland | Currie | Elgin | Hadley |
| Hanley Falls | Kiester | Lafayette | Lake Benton | Leroy | Lewisville | Morgan |
| Okabena | Pine River | Shorewood | Trimont | Winton | | |

In 1997, 17 cities were required to hold a public hearing on whether or not to continue to operate their municipal liquor stores. In 1998, the municipal liquor stores in 7 of those cities reported a profit; 9 cities continued to operate at a loss; and one liquor store closed (ended operations in 1998).

Beyond the statutory responsibility of city officials to ensure that the liquor stores are making a profit, city officials also have a responsibility to ensure the liquor stores are managed efficiently and effectively. An analysis of the financial data for off-sale municipal liquor stores with similar levels of gross sales reveal large variances in total operating expenses. Table 2 highlights the variances in operating expenses for off-sale liquor stores with similar levels of total sales.⁴

Table 2
Off-Sale Liquor Store Total Sales and Total Operating Expenses

Off-Sale Municipal Liquor Stores With Total Sales Between	Number of Cities	Range In Total Operating Expenses
\$ 87,795 and \$ 150,000	6	\$ 19,925 to \$ 40,972
\$ 150,001 and \$ 200,000	3	\$ 38,057 to \$ 42,277
\$ 200,001 and \$ 250,000	3	\$ 44,750 to \$ 62,294
\$ 250,001 and \$ 350,000	11	\$ 41,979 to \$ 158,999
\$ 350,001 and \$ 450,000	2	\$ 60,275 to \$ 85,393
\$ 450,001 and \$ 650,000	12	\$ 72,400 to \$ 128,158
\$ 650,001 and \$ 950,000	16	\$ 95,080 to \$ 166,452
\$ 950,001 and \$ 1,350,000	10	\$ 153,256 to \$ 244,070
\$1,350,001 and \$ 2,000,000	9	\$ 172,805 to \$ 329,963
\$2,000,001 and \$ 3,000,000	12	\$ 225,876 to \$ 527,486
\$3,000,001 and \$ 8,397,027	11	\$ 452,806 to \$ 1,271,140

⁴ A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not possible. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons would be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.

Utilization of Data

This report provides city officials with comparative data to help fulfill their responsibility to provide for the effective management of municipal liquor store operations. City officials should use this report to compare their liquor store finances to the finances of municipal liquor stores with comparable levels of gross sales. Table 5, beginning on page 17, lists financial data for Minnesota's municipal liquor stores arranged by total gross sales. This table facilitates financial comparisons between liquor stores of similar sizes. Using the data in this manner, city officials can determine whether their gross profits (total sales minus the wholesale cost of sales) and operating expenses are appropriate. Cities with relatively low gross profits should consider whether the gross profits reflect their intended mark-up policies. If gross profits are well below the intended mark-up of inventory, theft or excessive breakage of inventory may be responsible. Likewise, if operating expenses are relatively high compared to similarly sized stores, city officials should look at stores with low operating expenses for ideas as to how they might operate more efficiently.

Table 3
Summary of 1998 Liquor Store Operations

On-Sale and Off-Sale Stores

	1997		1998	
	Number of Cities			
	152		146	
	Amount		Percent of Sales	
			1997	1998
Sales	\$55,375,221	\$57,494,936	100.0%	100.0%
Cost of Sales	33,395,385	35,298,500	60.3%	61.4%
Gross Profit	21,979,836	22,196,436	39.7%	38.6%
Operating Expenses	19,514,974	19,274,515	35.2%	33.5%
Income from Operations	2,464,862	2,921,921	4.5%	5.1%
Nonoperating Revenues	1,529,411	1,433,439	2.8%	2.5%
Nonoperating Expenses	157,645	134,805	0.3%	0.2%
Net Income Before Transfers	3,836,628	4,220,555	6.9%	7.3%
Transfers to Other City Funds	2,712,946	3,642,594	---	---

Off-Sale Only Stores

	1997		1998	
	Number of Cities			
	94		95	
	Amount		Percent of Sales	
			1997	1998
Sales	\$125,819,740	\$135,885,387	100.0%	100.0%
Cost of Sales	96,146,983	103,572,992	76.4%	76.2%
Gross Profit	29,672,757	32,312,395	23.6%	23.8%
Operating Expenses	19,883,095	21,317,997	15.8%	15.7%
Income from Operations	9,789,662	10,994,398	7.8%	8.1%
Nonoperating Revenues	1,629,327	1,633,923	1.3%	1.2%
Nonoperating Expenses	378,077	663,910	0.3%	0.5%
Net Income Before Transfers	11,040,912	11,964,411	8.8%	8.8%
Transfers to Other City Funds	7,396,832	7,811,724	---	---

Total City Liquor Stores

	1997		1998	
	Number of Cities			
	246		241	
	Amount		Percent of Sales	
			1997	1998
Sales	\$181,194,961	\$193,380,323	100.0%	100.0%
Cost of Sales	129,542,368	138,871,492	71.5%	71.8%
Gross Profit	51,652,593	54,508,831	28.5%	28.2%
Operating Expenses	39,398,069	40,592,512	21.7%	21.0%
Income from Operations	12,254,524	13,916,319	6.8%	7.2%
Nonoperating Revenues	3,158,738	3,067,362	1.7%	1.6%
Nonoperating Expenses	535,722	798,715	0.3%	0.4%
Net Income Before Transfers	14,877,540	16,184,966	8.2%	8.4%
Transfers to Other City Funds	10,109,778	11,454,318	---	---

Figure 2: Liquor Stores Operating Income

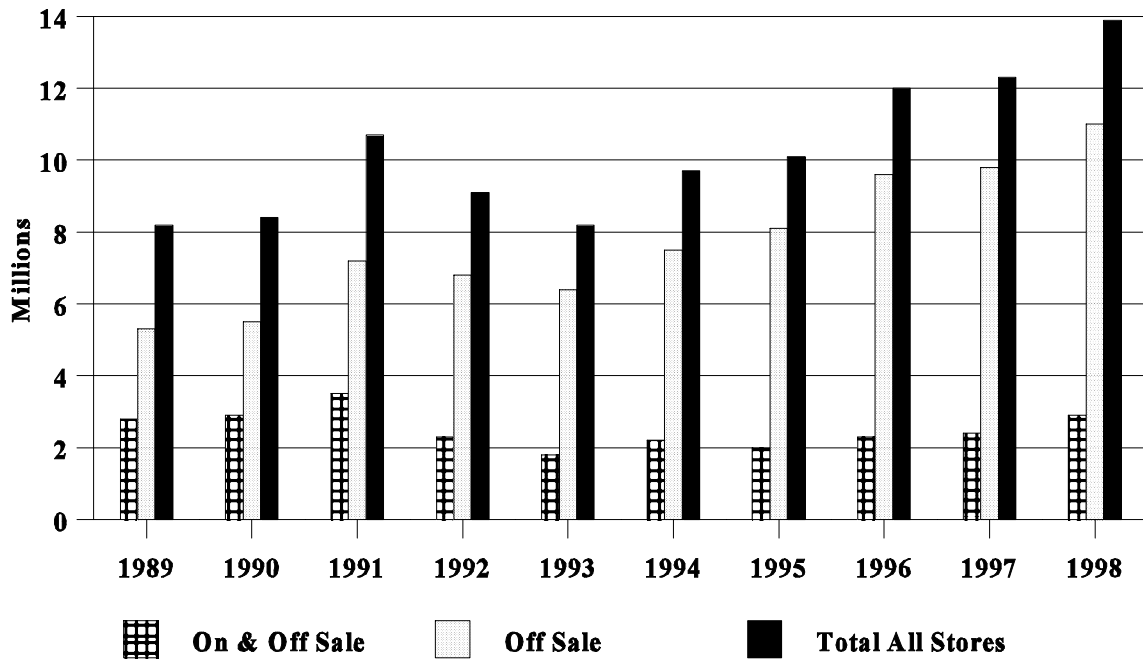
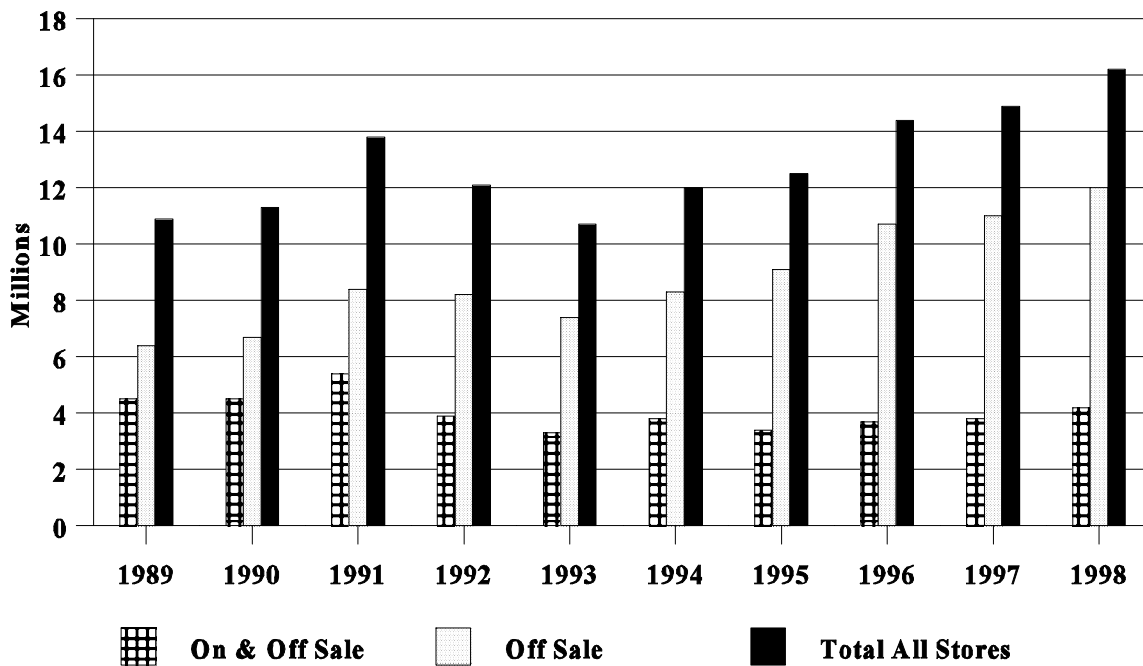


Figure 3: Liquor Stores Net Income



Appendix 1

1998 Liquor Store Tables

Table 4
Analysis of City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,637	437,472	278,097	159,375	36.4%	149,142	10,233	1,964	----	12,197	3,000
Aitkin	Off Sale Only		1,750	682,568	537,703	144,865	21.2%	135,224	9,641	16,116	----	25,757	50,000
Akeley	On & Off Sale		412	352,732	209,622	143,110	40.6%	118,359	24,751	----	----	24,751	----
Alexandria	Off Sale Only		8,599	2,664,908	2,067,009	597,899	22.4%	332,960	264,939	12,995	11,189	266,745	295,124
Anoka	Off Sale Only		17,964	2,922,042	2,191,942	730,100	25.0%	473,885	256,215	51,694	----	307,909	70,000
Apple Valley	Off Sale Only		43,468	4,227,183	3,202,283	1,024,900	24.2%	794,561	230,339	21,461	----	251,800	235,000
Appleton	Off Sale Only		2,361	294,402	217,528	76,874	26.1%	65,876	10,998	----	----	10,998	----
Audubon	On & Off Sale		410	284,403	170,659	113,744	40.0%	124,079	(10,335)	13,270	10,220	(7,285)	6,000
Avoca	On & Off Sale		143	213,974	123,825	90,149	42.1%	85,367	4,782	3,745	292	8,235	----
Bagley	Off Sale Only		1,427	645,978	487,755	158,223	24.5%	94,217	64,006	2,708	----	66,714	85,000
Balaton	On & Off Sale		703	275,885	154,101	121,784	44.1%	94,993	26,791	7,852	231	34,412	1
Barnesville	Off Sale Only		2,205	215,587	158,144	57,443	26.6%	44,750	12,693	1,555	----	14,248	25,000
Barnum	On & Off Sale		501	294,631	155,239	139,392	47.3%	143,405	(4,013)	10,227	----	6,214	12,200
Battle Lake	Off Sale Only		739	470,734	351,561	119,173	25.3%	72,400	46,773	3,930	2,209	48,494	10,000
Baudette	On & Off Sale		1,157	830,969	538,047	292,922	35.3%	191,602	101,320	9,703	----	111,023	78,936
Beaver Bay	On & Off Sale		153	332,875	155,822	177,053	53.2%	171,606	5,447	11,820	----	17,267	10,000
Beaver Creek	On & Off Sale		252	77,626	37,371	40,255	51.9%	41,546	(1,291)	6,643	92	5,260	30,280
Belview	On & Off Sale		402	251,391	142,079	109,312	43.5%	116,073	(6,761)	2,745	----	(4,016)	----
Bemidji	Off Sale Only		12,090	3,029,147	2,266,249	762,898	25.2%	452,806	310,092	31,134	----	341,226	260,302
Benson	On & Off Sale		3,316	775,284	477,816	297,468	38.4%	260,321	37,147	7,184	----	44,331	50,000
Bertha	On & Off Sale		489	204,719	122,020	82,699	40.4%	67,840	14,859	4,558	----	19,417	----
Big Falls	On & Off Sale	[0]	328	221,093	109,975	111,118	50.3%	96,443	14,675	1,591	----	16,266	(1,600)
Big Lake	Off Sale Only		4,767	1,382,091	1,042,602	339,489	24.6%	217,207	122,282	13,942	----	136,224	95,000
Bigfork	On & Off Sale	[0]	387	264,928	141,597	123,331	46.6%	105,698	17,633	----	----	17,633	27,855
Biscay	On & Off Sale		123	264,640	140,682	123,958	46.8%	136,140	(12,182)	17,640	----	5,458	10,000
Blackduck	On & Off Sale	[0]	745	609,956	391,921	218,035	35.7%	143,009	75,026	17,249	----	92,275	51,315
Blue Earth	Off Sale Only		3,677	693,677	525,822	167,855	24.2%	123,456	44,399	17,232	----	61,631	55,000
Boyd	On & Off Sale		220	248,267	134,447	113,820	45.8%	116,719	(2,899)	1,245	139	(1,793)	8,668
Braham	Off Sale Only		1,193	541,242	404,356	136,886	25.3%	98,013	38,873	33,485	34,737	37,621	22,640
Brandon	On & Off Sale		467	352,081	222,082	129,999	36.9%	123,677	6,322	13,688	----	20,010	15,000
Brooklyn Center	Off Sale Only		28,535	3,200,585	2,433,185	767,400	24.0%	592,651	174,749	21,723	4,691	191,781	75,000
Browerville	On & Off Sale		767	356,192	196,196	159,996	44.9%	152,382	7,614	2,400	225	9,789	12,627
Browns Valley	On & Off Sale		720	221,814	132,968	88,846	40.1%	76,661	12,185	3,354	----	15,539	107,789
Buffalo	Off Sale Only		9,675	1,336,995	901,012	435,983	32.6%	244,070	191,913	5,368	----	197,281	190,000
Buffalo Lake	On & Off Sale		735	309,494	175,587	133,907	43.3%	101,681	32,226	8,052	----	40,278	(2,547)
Butterfield	Off Sale Only		565	168,988	128,584	40,404	23.9%	42,277	(1,873)	4,426	----	2,553	(20,371)
Caledonia	Off Sale Only		3,011	327,407	254,424	72,983	22.3%	52,144	20,839	----	----	20,839	3,910
Callaway	On & Off Sale		215	282,065	182,656	99,409	35.2%	92,064	7,345	11,003	6,936	11,412	12,989
Cambridge	Off Sale Only		5,334	1,883,843	1,447,199	436,644	23.2%	277,038	159,606	22,402	20,152	161,856	120,000
Canton	Off Sale Only		359	96,106	78,003	18,103	18.8%	19,925	(1,822)	6,725	----	4,903	----
Clarissa	On & Off Sale		635	328,890	198,359	130,531	39.7%	120,613	9,918	5,218	----	15,136	316,760
Clearbrook	On & Off Sale		557					Failed to report in time for this publication.					
Clements	On & Off Sale		187	125,425	61,933	63,492	50.6%	69,985	(6,493)	4,079	----	(2,414)	4,415
Cleveland	On & Off Sale		748	173,724	129,478	44,246	25.5%	94,769	(50,523)	13,295	----	(37,228)	(624)
Clontarf	On & Off Sale		160	214,492	129,564	84,928	39.6%	85,635	(707)	----	----	(707)	4,710
Columbia Heights	Off Sale Only		18,699	6,367,689	5,009,923	1,357,766	21.3%	900,604	457,162	61,891	348	518,705	21,235
Conger	On & Off Sale		133	152,749	86,775	65,974	43.2%	63,841	2,133	8,928	----	11,061	----

Table 4
Analysis of City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Cook	Off Sale Only		672	702,371	545,229	157,142	22.4%	144,841	12,301	2,419	9,929	4,791	----
Cottonwood	On & Off Sale		1,061	390,151	226,461	163,690	42.0%	130,315	33,375	567	3,086	30,856	8,500
Cromwell	On & Off Sale		205	265,830	165,537	100,293	37.7%	99,755	538	6,583	507	6,614	20,000
Currie	On & Off Sale		281	203,314	131,867	71,447	35.1%	83,515	(12,068)	3,660	----	(8,408)	6,000
Dalton	Off Sale Only		238	186,550	149,065	37,485	20.1%	38,057	(572)	2,673	----	2,101	22,093
Danvers	On & Off Sale		102	204,279	106,426	97,853	47.9%	86,991	10,862	3,580	----	14,442	1,000
Darwin	Off Sale Only		241	408,509	320,190	88,319	21.6%	60,275	28,044	3,358	3,003	28,399	----
Dawson	Off Sale Only		1,586	329,745	244,286	85,459	25.9%	74,047	11,412	8,537	----	19,949	35,500
De Graff	On & Off Sale		137	217,956	110,770	107,186	49.2%	70,172	37,014	223	----	37,237	15,000
Delano	On & Off Sale		3,377	1,044,023	735,302	308,721	29.6%	247,690	61,031	37,743	----	98,774	45,000
Delavan	On & Off Sale		223	173,251	87,662	85,589	49.4%	90,865	(5,276)	13,000	2,792	4,932	1,000
Detroit Lakes	Off Sale Only		7,368	2,286,443	1,772,453	513,990	22.5%	255,375	258,615	11,843	5,618	264,840	155,000
Dundee	On & Off Sale		99	120,904	59,756	61,148	50.6%	51,359	9,789	10,934	----	20,723	3,600
Eagle Bend	On & Off Sale		531	235,673	152,768	82,905	35.2%	90,356	(7,451)	11,463	----	4,012	----
Eden Prairie	Off Sale Only		50,681	6,474,790	4,771,581	1,703,209	26.3%	1,055,482	647,727	27,792	101,799	573,720	----
Edina	Off Sale Only		47,235	7,986,577	6,039,893	1,946,684	24.4%	1,164,650	782,034	----	14,735	767,299	458,000
Elbow Lake	Off Sale Only		1,186	250,154	177,898	72,256	28.9%	60,209	12,047	402	----	12,449	10,000
Elgin	On & Off Sale	[1]	776	15,526	5,916	9,610	61.9%	17,061	(7,451)	39,118	----	31,667	----
Elizabeth	Off Sale Only		160	296,043	231,497	64,546	21.8%	56,482	8,064	7,577	----	15,641	9,360
Elk River	Off Sale Only		15,714	3,074,852	2,383,340	691,512	22.5%	455,045	236,467	119,575	84,561	271,481	(130,427)
Ellendale	On & Off Sale		553	272,499	150,354	122,145	44.8%	101,258	20,887	10,532	----	31,419	24,600
Ellsworth	On & Off Sale		561	162,836	72,130	90,706	55.7%	78,246	12,460	7,752	----	20,212	----
Elmore	Off Sale Only		688	133,485	101,623	31,862	23.9%	30,124	1,738	1,118	----	2,856	804
Erhard	Off Sale Only		172	243,133	185,979	57,154	23.5%	47,331	9,823	2,600	----	12,423	4,000
Fairfax	On & Off Sale		1,322	304,004	173,242	130,762	43.0%	128,372	2,390	18,184	----	20,574	36,000
Fairmont	Off Sale Only		11,316	1,756,255	1,306,545	449,710	25.6%	250,255	199,455	56,953	194	256,214	125,000
Farmington	Off Sale Only		10,563	1,646,183	1,240,697	405,486	24.6%	329,963	75,523	4,813	----	80,336	62,833
Fergus Falls	Off Sale Only		13,224	2,334,831	1,752,187	582,644	25.0%	295,767	286,877	86,788	2,106	371,559	188,000
Fifty Lakes	On & Off Sale		412	205,283	104,952	100,331	48.9%	93,955	6,376	415	----	6,791	----
Finlayson	On & Off Sale		251	377,010	209,466	167,544	44.4%	128,283	39,261	2,428	----	41,689	----
Flensburg	On & Off Sale		211	142,060	137,147	4,913	3.5%	4,961	(48)	20	----	(28)	----
Foreston	On & Off Sale		375	292,144	154,779	137,365	47.0%	114,394	22,971	20,043	----	43,014	34,000
Frazee	On & Off Sale		1,231	532,598	314,619	217,979	40.9%	214,730	3,249	----	----	3,249	----
Fridley	Off Sale Only		28,626	3,219,049	2,555,072	663,977	20.6%	480,223	183,754	83,226	----	266,980	140,000
Gilman	On & Off Sale		208	313,184	164,596	148,588	47.4%	135,393	13,195	21,020	3,500	30,715	19,500
Glencoe	Off Sale Only		5,306	831,193	657,161	174,032	20.9%	95,460	78,572	1,366	26,460	53,478	12,500
Glenwood	Off Sale Only		2,655	685,500	537,512	147,988	21.6%	103,621	44,367	6,252	----	50,619	30,000
Goodridge	On & Off Sale		110	183,982	106,742	77,240	42.0%	86,632	(9,392)	11,988	----	2,596	4,288
Grand Marais	Off Sale Only		1,235	991,582	673,458	318,124	32.1%	174,406	143,718	3,723	----	147,441	239,455
Granite Falls	Off Sale Only		3,098	562,277	400,673	161,604	28.7%	88,468	73,136	20,725	----	93,861	77,063
Hackensack	On & Off Sale		256	532,640	339,554	193,086	36.3%	151,893	41,193	9	----	41,202	15,000
Hadley	On & Off Sale		79	106,704	59,304	47,400	44.4%	63,574	(16,174)	10,635	30	(5,569)	----
Hanley Falls	On & Off Sale		235	164,179	91,890	72,289	44.0%	71,340	949	----	657	292	----
Hanska	On & Off Sale		440	312,077	188,302	123,775	39.7%	90,474	33,301	6,664	----	39,965	50,000
Hawley	Off Sale Only		1,743	278,711	216,565	62,146	22.3%	60,575	1,571	3,834	----	5,405	6,200
Herman	On & Off Sale		475	293,338	174,685	118,653	40.4%	104,477	14,176	22,614	----	36,790	22,300
Heron Lake	On & Off Sale		761	182,543	95,288	87,255	47.8%	81,413	5,842	651	----	6,493	8,000

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Hinckley	On & Off Sale		1,164	968,902	647,741	321,161	33.1%	239,496	81,665	21,789	1,289	102,165	75,000
Hitterdal	On & Off Sale		230	261,251	139,852	121,399	46.5%	99,420	21,979	----	----	21,979	5,000
Holdingsford	On & Off Sale		639	293,412	161,228	132,184	45.1%	107,862	24,322	----	----	24,322	14,648
Houston	On & Off Sale		1,000	436,853	224,445	212,408	48.6%	169,143	43,265	8,103	----	51,368	25,000
Howard Lake	On & Off Sale		1,749	750,850	500,809	250,041	33.3%	175,010	75,031	9,443	----	84,474	85,000
Hutchinson	Off Sale Only		12,989	2,672,072	2,039,066	633,006	23.7%	334,853	298,153	14,833	10,778	302,208	245,000
Isanti	On & Off Sale		2,072	985,969	729,039	256,930	26.1%	153,857	103,073	3,488	----	106,561	187,810
Isle	On & Off Sale		650	735,679	498,580	237,099	32.2%	212,369	24,730	13,058	----	37,788	29,160
Ivanhoe	On & Off Sale		722	280,571	161,877	118,694	42.3%	100,015	18,679	1,086	----	19,765	----
Jackson	Off Sale Only		3,534	526,857	400,773	126,084	23.9%	102,967	23,117	12,346	----	35,463	5,000
Jasper	On & Off Sale		597	213,643	113,344	100,299	46.9%	84,658	15,641	1,332	----	16,973	3,600
Kasson	Off Sale Only		4,278	492,326	366,360	125,966	25.6%	128,158	(2,192)	4,403	----	2,211	10,000
Kelliher	On & Off Sale		372	238,722	117,067	121,655	51.0%	83,036	38,619	20,050	19,330	39,339	31,000
Kellogg	On & Off Sale		442	136,544	63,037	73,507	53.8%	72,145	1,362	10,135	----	11,497	----
Kensington	On & Off Sale		288	280,707	158,561	122,146	43.5%	120,450	1,696	12,114	----	13,810	----
Kenyon	On & Off Sale		1,591	427,729	238,395	189,334	44.3%	157,767	31,567	23,982	----	55,549	30,679
Kiester	Off Sale Only		590	95,063	69,440	25,623	27.0%	24,641	982	----	----	982	----
Lafayette	On & Off Sale		480	139,870	58,637	81,233	58.1%	85,303	(4,070)	175	----	(3,895)	9,000
Lake Benton	On & Off Sale		666	221,632	119,737	101,895	46.0%	115,029	(13,134)	5,462	----	(7,672)	----
Lake Lillian	Off Sale Only	[0]	228	143,162	107,951	35,211	24.6%	34,517	694	----	----	694	50
Lake Park	On & Off Sale		702	591,011	401,642	189,369	32.0%	176,076	13,293	6,034	----	19,327	8,000
Lake Wilson	On & Off Sale		307	224,688	117,281	107,407	47.8%	85,579	21,828	10,080	305	31,603	20,000
Lakefield	Off Sale Only		1,689	227,812	159,807	68,005	29.9%	62,294	5,711	5,193	70	10,834	----
Lakeville	Off Sale Only		38,506	7,111,544	5,402,822	1,708,722	24.0%	1,170,647	538,075	57,735	85,901	509,909	169,499
Lancaster	On & Off Sale		339	239,225	137,472	101,753	42.5%	81,612	20,141	321	----	20,462	21,000
Le Center	On & Off Sale		2,122	635,182	399,210	235,972	37.2%	168,309	67,663	6,665	----	74,328	80,000
Leroy	Off Sale Only		932	161,113	126,865	34,248	21.3%	38,449	(4,201)	4,736	----	535	----
Lewisville	On & Off Sale		297	178,869	108,833	70,036	39.2%	79,405	(9,369)	----	921	(10,290)	(2,293)
Lexington	Off Sale Only		2,279	2,076,375	1,717,794	358,581	17.3%	242,691	115,890	12,330	----	128,220	106,400
Lindstrom	On & Off Sale		2,866	1,208,549	857,313	351,236	29.1%	306,690	44,546	14,294	----	58,840	----
Lismore	On & Off Sale		247	232,522	128,628	103,894	44.7%	91,189	12,705	986	----	13,691	----
Litchfield	Off Sale Only		6,276	1,227,288	981,110	246,178	20.1%	168,172	78,006	8,342	----	86,348	64,000
Littlefork	On & Off Sale		878	264,689	146,968	117,721	44.5%	106,114	11,607	1,800	----	13,407	----
Long Prairie	Off Sale Only		2,840	727,715	560,833	166,882	22.9%	95,080	71,802	22,582	----	94,384	130,000
Longville	On & Off Sale		246	550,462	337,651	212,811	38.7%	197,262	15,549	640	----	16,189	----
Lonsdale	On & Off Sale		1,412	571,125	369,351	201,774	35.3%	172,221	29,553	17,254	5,007	41,800	50,000
Luverne	Off Sale Only		4,561	533,031	391,526	141,505	26.5%	93,821	47,684	3,868	----	51,552	25,000
Mabel	On & Off Sale		747	257,663	150,756	106,907	41.5%	85,998	20,909	7,102	2,160	25,851	----
Madelia	Off Sale Only		2,232	273,923	210,045	63,878	23.3%	41,979	21,899	10,677	----	32,576	23,000
Madison	Off Sale Only		1,909	276,625	198,966	77,659	28.1%	70,036	7,623	3,906	----	11,529	93,439
Mahnomen	On & Off Sale		1,200	670,498	459,923	210,575	31.4%	233,818	(23,243)	21,281	----	(1,962)	2
Mantorville	On & Off Sale		1,005	295,020	158,451	136,569	46.3%	145,099	(8,530)	5,506	----	(3,024)	----
Maple Lake	Off Sale Only		1,528	677,783	527,373	150,410	22.2%	105,114	45,296	7,725	----	53,021	20,000
Mapleton	On & Off Sale		1,558	279,251	169,396	109,855	39.3%	106,242	3,613	18,961	----	22,574	----
Marshall	Off Sale Only		12,686	2,354,599	1,738,004	616,595	26.2%	225,876	390,719	11,885	----	402,604	300,000
Maynard	On & Off Sale		429	258,610	143,774	114,836	44.4%	116,590	(1,754)	1,926	----	172	8,000
Mazeppa	On & Off Sale		762	264,555	161,085	103,470	39.1%	91,676	11,794	12,292	----	24,086	10,000

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Medford	On & Off Sale		784	445,901	264,140	181,761	40.8%	162,560	19,201	2,436	----	21,637	40,000
Menahga	On & Off Sale		1,136	638,338	397,800	240,538	37.7%	203,921	36,617	3,707	5,328	34,996	30,000
Mentor	On & Off Sale		179	249,266	131,158	118,108	47.4%	115,364	2,744	11,125	----	13,869	8,152
Milaca	Off Sale Only		2,385	676,883	513,812	163,071	24.1%	113,248	49,823	9,493	16,540	42,776	15,000
Millerville	On & Off Sale		99	292,135	148,958	143,177	49.0%	98,255	44,922	6,290	----	51,212	26,100
Miltona	On & Off Sale		220	385,091	236,881	148,210	38.5%	113,024	35,186	15,722	----	50,908	7,000
Montevideo	Off Sale Only		5,377	1,224,482	929,135	295,347	24.1%	221,714	73,633	4,970	----	78,603	90,000
Monticello	Off Sale Only		7,079	2,105,252	1,564,025	541,227	25.7%	236,323	304,904	29,740	423	334,221	134,000
Moose Lake	On & Off Sale		2,126	624,958	389,681	235,277	37.6%	161,846	73,431	12,615	----	86,046	93,041
Mora	Off Sale Only		3,105	1,571,080	1,206,610	364,470	23.2%	172,805	191,665	42,237	----	233,902	430,000
Morgan	On & Off Sale		939	235,673	205,860	29,813	12.7%	137,598	(107,785)	97,489	----	(10,296)	----
Morris	Off Sale Only		5,686	792,923	605,889	187,034	23.6%	135,366	51,668	6,909	4,235	54,342	30,000
Morton	On & Off Sale		440	255,223	130,709	124,514	48.8%	98,239	26,275	5,883	----	32,158	10,000
Mound	Off Sale Only		9,778	1,671,286	1,258,919	412,367	24.7%	216,441	195,926	21,068	----	216,994	78,500
Nevis	On & Off Sale		395	536,206	331,220	204,986	38.2%	126,509	78,477	2,035	----	80,512	94,026
New York Mills	On & Off Sale		1,012	464,212	273,459	190,753	41.1%	130,246	60,507	17,308	----	77,815	191,500
Nisswa	On & Off Sale		1,621	856,160	531,750	324,410	37.9%	229,898	94,512	2,623	----	97,135	120,123
North Branch	Off Sale Only		6,344	761,004	592,800	168,204	22.1%	141,726	26,478	13,507	1,739	38,246	3,733
Northfield	Off Sale Only		16,206	1,714,314	1,280,170	434,144	25.3%	280,517	153,627	42,703	----	196,330	170,000
Northome	On & Off Sale		286	126,759	80,174	46,585	36.8%	54,742	(8,157)	13,769	940	4,672	20,000
Ogema	On & Off Sale		155	261,261	177,834	83,427	31.9%	66,035	17,392	3,119	----	20,511	----
Ogilvie	On & Off Sale		522	304,394	185,552	118,842	39.0%	127,156	(8,314)	24,817	----	16,503	40,000
Okabena	On & Off Sale		214	212,549	136,208	76,341	35.9%	90,159	(13,818)	11,838	----	(1,980)	----
Olivia	On & Off Sale		2,621	647,244	438,836	208,408	32.2%	189,247	19,161	2,908	----	22,069	10,000
Oronoco	On & Off Sale		867	380,851	222,636	158,215	41.5%	160,363	(2,148)	13,633	----	11,485	----
Orr	On & Off Sale		283	438,430	242,478	195,952	44.7%	174,124	21,828	15,152	1,939	35,041	23,800
Osakis	On & Off Sale		1,333	390,161	244,797	145,364	37.3%	126,993	18,371	10,818	----	29,189	25,000
Palisade	On & Off Sale		140	302,768	200,554	102,214	33.8%	78,353	23,861	2,230	----	26,091	10,000
Park Rapids	Off Sale Only		3,035	2,165,803	1,627,744	538,059	24.8%	281,633	256,426	13,823	----	270,249	293,601
Parkers Prairie	On & Off Sale		969	319,955	199,702	120,253	37.6%	91,041	29,212	13,350	253	42,309	8,000
Paynesville	Off Sale Only		2,346	548,380	415,120	133,260	24.3%	97,719	35,541	5,124	1,063	39,602	27,500
Pelican Rapids	Off Sale Only		1,993	504,869	392,503	112,366	22.3%	103,352	9,014	1,716	----	10,730	15,000
Perham	Off Sale Only		2,369	942,249	703,110	239,139	25.4%	133,892	105,247	9,227	9,615	104,859	52,000
Pine City	Off Sale Only		2,805	1,065,229	872,764	192,465	18.1%	168,173	24,292	13,244	1,183	36,353	20,000
Pine Island	On & Off Sale		2,274	556,931	292,147	264,784	47.5%	197,588	67,196	26,963	----	94,159	154,424
Pine River	Off Sale Only		964	309,287	278,323	30,964	10.0%	158,999	(128,035)	274	----	(127,761)	----
Pipestone	Off Sale Only		4,552	706,744	529,206	177,538	25.1%	121,266	56,272	7,656	----	63,928	43,000
Plainview	On & Off Sale		2,972	478,582	282,614	195,968	40.9%	164,724	31,244	25,355	----	56,599	76,450
Plummer	On & Off Sale	[1]	281	----	----	----	----	4,954	(4,954)	14,379	----	9,425	7,400
Princeton	Off Sale Only		3,978	1,230,471	937,544	292,927	23.8%	167,779	125,148	46,353	----	171,501	43,100
Proctor	Off Sale Only		3,007	579,060	456,341	122,719	21.2%	105,418	17,301	102	11,160	6,243	1,000
Randall	On & Off Sale		591	444,100	286,539	157,561	35.5%	131,276	26,285	11,971	----	38,256	35,000
Ranier	On & Off Sale		196	300,785	180,961	119,824	39.8%	128,336	(8,512)	10,385	----	1,873	(15,000)
Redwood Falls	Off Sale Only		5,226	805,744	615,080	190,664	23.7%	131,333	59,331	18,786	----	78,117	15,000
Remer	On & Off Sale		345	382,857	221,488	161,369	42.1%	120,473	40,896	----	----	40,896	3,768
Renville	On & Off Sale		1,375	411,915	256,186	155,729	37.8%	150,867	4,862	20,528	----	25,390	6,000
Richfield	Off Sale Only		34,261	8,397,027	6,480,216	1,916,811	22.8%	1,271,140	645,671	41,866	14,311	673,226	676,160

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Robbinsdale	Off Sale Only		14,149	1,548,142	1,239,076	309,066	20.0%	264,948	44,118	33,850	----	77,968	70,000
Rogers	On & Off Sale		2,039	1,172,327	754,514	417,813	35.6%	314,820	102,993	2,466	----	105,459	19,893
Roseau	Off Sale Only		2,759	1,135,778	833,488	302,290	26.6%	153,256	149,034	17,324	----	166,358	60,000
Round Lake	Off Sale Only		458	87,795	62,386	25,409	28.9%	24,849	560	3,401	----	3,961	----
Rush City	On & Off Sale		1,641	579,791	358,013	221,778	38.3%	191,789	29,989	12,576	----	42,565	20,000
Rushford	On & Off Sale		1,633	422,435	288,086	134,349	31.8%	110,821	23,528	8,001	----	31,529	16,000
Russell	On & Off Sale		387	199,765	109,233	90,532	45.3%	71,870	18,662	6,931	----	25,593	----
Sacred Heart	On & Off Sale		582	229,071	129,812	99,259	43.3%	115,535	(16,276)	15,766	----	(510)	----
Sauk Rapids	Off Sale Only		9,590	1,564,319	1,237,492	326,827	20.9%	177,797	149,030	26,148	10,847	164,331	135,150
Savage	Off Sale Only		17,040	2,637,625	2,006,366	631,259	23.9%	527,486	103,773	26,732	76,100	54,405	131,200
Sebeka	On & Off Sale		656	418,785	257,875	160,910	38.4%	125,322	35,588	9,970	----	45,558	25,000
Sherburn	On & Off Sale		1,091	315,749	201,141	114,608	36.3%	123,733	(9,125)	9,831	----	706	5,000
Shorewood	Off Sale Only		7,008	2,075,485	1,649,619	425,866	20.5%	428,034	(2,168)	10,306	3,391	4,747	----
Silver Bay	On & Off Sale		2,062	609,432	346,076	263,356	43.2%	211,123	52,233	12,473	----	64,706	32,400
Silver Lake	On & Off Sale		805	473,761	262,122	211,639	44.7%	192,881	18,758	3,139	----	21,897	52,079
Sleepy Eye	Off Sale Only		3,730	375,262	271,541	103,721	27.6%	85,393	18,328	13,966	----	32,294	55,000
South Haven	On & Off Sale		201	281,671	147,823	133,848	47.5%	131,742	2,106	1,711	----	3,817	28,800
Spring Grove	On & Off Sale		1,228	256,845	149,216	107,629	41.9%	96,311	11,318	3,575	----	14,893	10,000
Spring Lake Park	Off Sale Only		7,113	3,059,228	2,420,376	638,852	20.9%	486,516	152,336	109,223	16,772	244,787	150,000
Stacy	On & Off Sale		1,278	359,381	216,176	143,205	39.8%	123,289	19,916	759	----	20,675	----
St. Anthony	On & Off Sale		8,419	4,180,692	3,031,420	1,149,272	27.5%	945,111	204,161	49,460	57,945	195,676	161,676
St. Francis	Off Sale Only		3,959	644,081	491,618	152,463	23.7%	112,644	39,819	3,457	----	43,276	50,917
St. Hilaire	On & Off Sale		295	352,813	204,423	148,390	42.1%	140,475	7,915	4,733	286	12,362	26,171
St. James	Off Sale Only		4,403	482,517	341,475	141,042	29.2%	88,420	52,622	11,206	----	63,828	28,128
St. Leo	On & Off Sale		108	120,632	58,271	62,361	51.7%	61,893	468	12,912	148	13,232	3,000
Thief River Falls	Off Sale Only		8,334	2,393,021	1,836,604	556,417	23.3%	302,642	253,775	37,528	----	291,303	364,000
Tracy	On & Off Sale		2,037	510,320	343,058	167,262	32.8%	165,290	1,972	22,903	----	24,875	20,000
Trimont	Off Sale Only		732	139,831	103,877	35,954	25.7%	40,972	(5,018)	2,093	----	(2,925)	----
Twin Valley	On & Off Sale		806	392,827	252,117	140,710	35.8%	132,359	8,351	7,433	----	15,784	----
Two Harbors	Off Sale Only		3,542	1,246,408	941,738	304,670	24.4%	213,003	91,667	8,924	58,003	42,588	5,043
Ulen	On & Off Sale		536	190,086	102,983	87,103	45.8%	78,033	9,070	529	----	9,599	----
Underwood	Off Sale Only		310	304,929	236,730	68,199	22.4%	54,632	13,567	1,378	----	14,945	1,000
Vergas	Off Sale Only		280	329,131	249,380	79,751	24.2%	54,448	25,303	3,719	48	28,974	32,000
Verndale	On & Off Sale		554	214,368	113,543	100,825	47.0%	97,649	3,176	600	----	3,776	----
Vesta	On & Off Sale		329	170,442	82,596	87,846	51.5%	71,566	16,280	629	----	16,909	4,000
Wadena	Off Sale Only		4,284	928,928	698,795	230,133	24.8%	128,237	101,896	7,324	----	109,220	59,666
Waldorf	On & Off Sale		244	188,343	101,655	86,688	46.0%	76,443	10,245	6,134	----	16,379	5,000
Walker	Off Sale Only		992	690,998	505,420	185,578	26.9%	98,576	87,002	----	----	87,002	30,000
Walnut Grove	On & Off Sale		628	208,077	107,405	100,672	48.4%	85,359	15,313	12,558	----	27,871	87,723
Warroad	Off Sale Only		1,896	1,001,380	704,878	296,502	29.6%	159,729	136,773	800	----	137,573	112,417
Watertown	On & Off Sale		2,704	606,988	368,464	238,524	39.3%	175,839	62,685	6,484	----	69,169	64,000
Waverly	On & Off Sale		665	371,667	239,014	132,653	35.7%	117,049	15,604	9,678	----	25,282	30,000
Wayzata	On & Off Sale		4,128	2,615,324	1,556,852	1,058,472	40.5%	782,919	275,553	27,674	8,348	294,879	100,000
Wells	On & Off Sale		2,393	537,478	344,567	192,911	35.9%	178,494	14,417	9,273	----	23,690	25,000
West Concord	On & Off Sale		908	256,537	132,968	123,569	48.2%	140,197	(16,628)	14,030	----	(2,598)	----
Williams	On & Off Sale		230	273,234	153,192	120,042	43.9%	89,500	30,542	13,232	1,648	42,126	37,500
Wilmont	On & Off Sale		348	199,691	107,117	92,574	46.4%	87,507	5,067	13,057	251	17,873	20,000

Table 4
Analysis of City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Windom	Off Sale Only		4,600	824,628	595,118	229,510	27.8%	166,452	63,058	5,153	20,000	48,211	35,000
Winnebago	On & Off Sale		1,515	365,856	201,668	164,188	44.9%	140,894	23,294	8,937	----	32,231	15,000
Winton	On & Off Sale		159	147,831	78,955	68,876	46.6%	88,619	(19,743)	19,110	----	(633)	25,000
Wolf Lake	On & Off Sale		32	288,775	177,291	111,484	38.6%	100,338	11,146	4,938	----	16,084	15,000
Wood Lake	On & Off Sale		410	241,225	132,016	109,209	45.3%	95,290	13,919	851	----	14,770	7,400
Worthington	Off Sale Only		10,304	1,237,121	920,781	316,340	25.6%	197,104	119,236	17,671	----	136,907	125,000
Off Sale Only			693,161	135,885,387	103,572,992	32,312,395	23.8%	21,317,997	10,994,398	1,633,923	663,910	11,964,411	7,811,724
On & Off Sale			124,179	57,494,936	35,298,500	22,196,436	38.6%	19,274,515	2,921,921	1,433,439	134,805	4,220,555	3,642,594
All Stores			817,340	193,380,323	138,871,492	54,508,831	28.2%	40,592,512	13,916,319	3,067,362	798,715	16,184,966	11,454,318

Footnotes: [0] Cash basis of accounting.
[1] Discontinued all or part of operations in 1998.

Table 5
Analysis of City Liquor Store Operations - 1998
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Richfield	Off Sale Only		34,261	8,397,027	6,480,216	1,916,811	22.8%	1,271,140	645,671	41,866	14,311	673,226	676,160
Edina	Off Sale Only		47,235	7,986,577	6,039,893	1,946,684	24.4%	1,164,650	782,034	----	14,735	767,299	458,000
Lakeville	Off Sale Only		38,506	7,111,544	5,402,822	1,708,722	24.0%	1,170,647	538,075	57,735	85,901	509,909	169,499
Eden Prairie	Off Sale Only		50,681	6,474,790	4,771,581	1,703,209	26.3%	1,055,482	647,727	27,792	101,799	573,720	----
Columbia Heights	Off Sale Only		18,699	6,367,689	5,009,923	1,357,766	21.3%	900,604	457,162	61,891	348	518,705	21,235
Apple Valley	Off Sale Only		43,468	4,227,183	3,202,283	1,024,900	24.2%	794,561	230,339	21,461	----	251,800	235,000
St. Anthony	On & Off Sale		8,419	4,180,692	3,031,420	1,149,272	27.5%	945,111	204,161	49,460	57,945	195,676	161,676
Fridley	Off Sale Only		28,626	3,219,049	2,555,072	663,977	20.6%	480,223	183,754	83,226	----	266,980	140,000
Brooklyn Center	Off Sale Only		28,535	3,200,585	2,433,185	767,400	24.0%	592,651	174,749	21,723	4,691	191,781	75,000
Elk River	Off Sale Only		15,714	3,074,852	2,383,340	691,512	22.5%	455,045	236,467	119,575	84,561	271,481	(130,427)
Spring Lake Park	Off Sale Only		7,113	3,059,228	2,420,376	638,852	20.9%	486,516	152,336	109,223	16,772	244,787	150,000
Bemidji	Off Sale Only		12,090	3,029,147	2,266,249	762,898	25.2%	452,806	310,092	31,134	----	341,226	260,302
Anoka	Off Sale Only		17,964	2,922,042	2,191,942	730,100	25.0%	473,885	256,215	51,694	----	307,909	70,000
Hutchinson	Off Sale Only		12,989	2,672,072	2,039,066	633,006	23.7%	334,853	298,153	14,833	10,778	302,208	245,000
Alexandria	Off Sale Only		8,599	2,664,908	2,067,009	597,899	22.4%	332,960	264,939	12,995	11,189	266,745	295,124
Savage	Off Sale Only		17,040	2,637,625	2,006,366	631,259	23.9%	527,486	103,773	26,732	76,100	54,405	131,200
Wayzata	On & Off Sale		4,128	2,615,324	1,556,852	1,058,472	40.5%	782,919	275,553	27,674	8,348	294,879	100,000
Thief River Falls	Off Sale Only		8,334	2,393,021	1,836,604	556,417	23.3%	302,642	253,775	37,528	----	291,303	364,000
Marshall	Off Sale Only		12,686	2,354,599	1,738,004	616,595	26.2%	225,876	390,719	11,885	----	402,604	300,000
Fergus Falls	Off Sale Only		13,224	2,334,831	1,752,187	582,644	25.0%	295,767	286,877	86,788	2,106	371,559	188,000
Detroit Lakes	Off Sale Only		7,368	2,286,443	1,772,453	513,990	22.5%	255,375	258,615	11,843	5,618	264,840	155,000
Park Rapids	Off Sale Only		3,035	2,165,803	1,627,744	538,059	24.8%	281,633	256,426	13,823	----	270,249	293,601
Monticello	Off Sale Only		7,079	2,105,252	1,564,025	541,227	25.7%	236,323	304,904	29,740	423	334,221	134,000
Lexington	Off Sale Only		2,279	2,076,375	1,717,794	358,581	17.3%	242,691	115,890	12,330	----	128,220	106,400
Shorewood	Off Sale Only		7,008	2,075,485	1,649,619	425,866	20.5%	428,034	(2,168)	10,306	3,391	4,747	----
Cambridge	Off Sale Only		5,334	1,883,843	1,447,199	436,644	23.2%	277,038	159,606	22,402	20,152	161,856	120,000
Fairmont	Off Sale Only		11,316	1,756,255	1,306,545	449,710	25.6%	250,255	199,455	56,953	194	256,214	125,000
Northfield	Off Sale Only		16,206	1,714,314	1,280,170	434,144	25.3%	280,517	153,627	42,703	----	196,330	170,000
Mound	Off Sale Only		9,778	1,671,286	1,258,919	412,367	24.7%	216,441	195,926	21,068	----	216,994	78,500
Farmington	Off Sale Only		10,563	1,646,183	1,240,697	405,486	24.6%	329,963	75,523	4,813	----	80,336	62,833
Mora	Off Sale Only		3,105	1,571,080	1,206,610	364,470	23.2%	172,805	191,665	42,237	----	233,902	430,000
Sauk Rapids	Off Sale Only		9,590	1,564,319	1,237,492	326,827	20.9%	177,797	149,030	26,148	10,847	164,331	135,150
Robbinsdale	Off Sale Only		14,149	1,548,142	1,239,076	309,066	20.0%	264,948	44,118	33,850	----	77,968	70,000
Big Lake	Off Sale Only		4,767	1,382,091	1,042,602	339,489	24.6%	217,207	122,282	13,942	----	136,224	95,000
Buffalo	Off Sale Only		9,675	1,336,995	901,012	435,983	32.6%	244,070	191,913	5,368	----	197,281	190,000
Two Harbors	Off Sale Only		3,542	1,246,408	941,738	304,670	24.4%	213,003	91,667	8,924	58,003	42,588	5,043
Worthington	Off Sale Only		10,304	1,237,121	920,781	316,340	25.6%	197,104	119,236	17,671	----	136,907	125,000
Princeton	Off Sale Only		3,978	1,230,471	937,544	292,927	23.8%	167,779	125,148	46,353	----	171,501	43,100
Litchfield	Off Sale Only		6,276	1,227,288	981,110	246,178	20.1%	168,172	78,006	8,342	----	86,348	64,000
Montevideo	Off Sale Only		5,377	1,224,482	929,135	295,347	24.1%	221,714	73,633	4,970	----	78,603	90,000
Lindstrom	On & Off Sale		2,866	1,208,549	857,313	351,236	29.1%	306,690	44,546	14,294	----	58,840	----
Rogers	On & Off Sale		2,039	1,172,327	754,514	417,813	35.6%	314,820	102,993	2,466	----	105,459	19,893
Roseau	Off Sale Only		2,759	1,135,778	833,488	302,290	26.6%	153,256	149,034	17,324	----	166,358	60,000
Pine City	Off Sale Only		2,805	1,065,229	872,764	192,465	18.1%	168,173	24,292	13,244	1,183	36,353	20,000
Delano	On & Off Sale		3,377	1,044,023	735,302	308,721	29.6%	247,690	61,031	37,743	----	98,774	45,000
Warroad	Off Sale Only		1,896	1,001,380	704,878	296,502	29.6%	159,729	136,773	800	----	137,573	112,417

Table 5
Analysis of City Liquor Store Operations - 1998
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Grand Marais	Off Sale Only		1,235	991,582	673,458	318,124	32.1%	174,406	143,718	3,723	----	147,441	239,455
Isanti	On & Off Sale		2,072	985,969	729,039	256,930	26.1%	153,857	103,073	3,488	----	106,561	187,810
Hinckley	On & Off Sale		1,164	968,902	647,741	321,161	33.1%	239,496	81,665	21,789	1,289	102,165	75,000
Perham	Off Sale Only		2,369	942,249	703,110	239,139	25.4%	133,892	105,247	9,227	9,615	104,859	52,000
Wadena	Off Sale Only		4,284	928,928	698,795	230,133	24.8%	128,237	101,896	7,324	----	109,220	59,666
Nisswa	On & Off Sale		1,621	856,160	531,750	324,410	37.9%	229,898	94,512	2,623	----	97,135	120,123
Glencoe	Off Sale Only		5,306	831,193	657,161	174,032	20.9%	95,460	78,572	1,366	26,460	53,478	12,500
Baudette	On & Off Sale		1,157	830,969	538,047	292,922	35.3%	191,602	101,320	9,703	----	111,023	78,936
Windom	Off Sale Only		4,600	824,628	595,118	229,510	27.8%	166,452	63,058	5,153	20,000	48,211	35,000
Redwood Falls	Off Sale Only		5,226	805,744	615,080	190,664	23.7%	131,333	59,331	18,786	----	78,117	15,000
Morris	Off Sale Only		5,686	792,923	605,889	187,034	23.6%	135,366	51,668	6,909	4,235	54,342	30,000
Benson	On & Off Sale		3,316	775,284	477,816	297,468	38.4%	260,321	37,147	7,184	----	44,331	50,000
North Branch	Off Sale Only		6,344	761,004	592,800	168,204	22.1%	141,726	26,478	13,507	1,739	38,246	3,733
Howard Lake	On & Off Sale		1,749	750,850	500,809	250,041	33.3%	175,010	75,031	9,443	----	84,474	85,000
Isle	On & Off Sale		650	735,679	498,580	237,099	32.2%	212,369	24,730	13,058	----	37,788	29,160
Long Prairie	Off Sale Only		2,840	727,715	560,833	166,882	22.9%	95,080	71,802	22,582	----	94,384	130,000
Pipestone	Off Sale Only		4,552	706,744	529,206	177,538	25.1%	121,266	56,272	7,656	----	63,928	43,000
Cook	Off Sale Only		672	702,371	545,229	157,142	22.4%	144,841	12,301	2,419	9,929	4,791	----
Blue Earth	Off Sale Only		3,677	693,677	525,822	167,855	24.2%	123,456	44,399	17,232	----	61,631	55,000
Walker	Off Sale Only		992	690,998	505,420	185,578	26.9%	98,576	87,002	----	----	87,002	30,000
Glenwood	Off Sale Only		2,655	685,500	537,512	147,988	21.6%	103,621	44,367	6,252	----	50,619	30,000
Aitkin	Off Sale Only		1,750	682,568	537,703	144,865	21.2%	135,224	9,641	16,116	----	25,757	50,000
Maple Lake	Off Sale Only		1,528	677,783	527,373	150,410	22.2%	105,114	45,296	7,725	----	53,021	20,000
Milaca	Off Sale Only		2,385	676,883	513,812	163,071	24.1%	113,248	49,823	9,493	16,540	42,776	15,000
Mahnomen	On & Off Sale		1,200	670,498	459,923	210,575	31.4%	233,818	(23,243)	21,281	----	(1,962)	2
Olivia	On & Off Sale		2,621	647,244	438,836	208,408	32.2%	189,247	19,161	2,908	----	22,069	10,000
Bagley	Off Sale Only		1,427	645,978	487,755	158,223	24.5%	94,217	64,006	2,708	----	66,714	85,000
St. Francis	Off Sale Only		3,959	644,081	491,618	152,463	23.7%	112,644	39,819	3,457	----	43,276	50,917
Menahga	On & Off Sale		1,136	638,338	397,800	240,538	37.7%	203,921	36,617	3,707	5,328	34,996	30,000
Le Center	On & Off Sale		2,122	635,182	399,210	235,972	37.2%	168,309	67,663	6,665	----	74,328	80,000
Moose Lake	On & Off Sale		2,126	624,958	389,681	235,277	37.6%	161,846	73,431	12,615	----	86,046	93,041
Blackduck	On & Off Sale	[0]	745	609,956	391,921	218,035	35.7%	143,009	75,026	17,249	----	92,275	51,315
Silver Bay	On & Off Sale		2,062	609,432	346,076	263,356	43.2%	211,123	52,233	12,473	----	64,706	32,400
Watertown	On & Off Sale		2,704	606,988	368,464	238,524	39.3%	175,839	62,685	6,484	----	69,169	64,000
Lake Park	On & Off Sale		702	591,011	401,642	189,369	32.0%	176,076	13,293	6,034	----	19,327	8,000
Rush City	On & Off Sale		1,641	579,791	358,013	221,778	38.3%	191,789	29,989	12,576	----	42,565	20,000
Proctor	Off Sale Only		3,007	579,060	456,341	122,719	21.2%	105,418	17,301	102	11,160	6,243	1,000
Lonsdale	On & Off Sale		1,412	571,125	369,351	201,774	35.3%	172,221	29,553	17,254	5,007	41,800	50,000
Granite Falls	Off Sale Only		3,098	562,277	400,673	161,604	28.7%	88,468	73,136	20,725	----	93,861	77,063
Pine Island	On & Off Sale		2,274	556,931	292,147	264,784	47.5%	197,588	67,196	26,963	----	94,159	154,424
Longville	On & Off Sale		246	550,462	337,651	212,811	38.7%	197,262	15,549	640	----	16,189	----
Paynesville	Off Sale Only		2,346	548,380	415,120	133,260	24.3%	97,719	35,541	5,124	1,063	39,602	27,500
Braham	Off Sale Only		1,193	541,242	404,356	136,886	25.3%	98,013	38,873	33,485	34,737	37,621	22,640
Wells	On & Off Sale		2,393	537,478	344,567	192,911	35.9%	178,494	14,417	9,273	----	23,690	25,000
Nevis	On & Off Sale		395	536,206	331,220	204,986	38.2%	126,509	78,477	2,035	----	80,512	94,026
Luverne	Off Sale Only		4,561	533,031	391,526	141,505	26.5%	93,821	47,684	3,868	----	51,552	25,000

Table 5
Analysis of City Liquor Store Operations - 1998
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Hackensack	On & Off Sale		256	532,640	339,554	193,086	36.3%	151,893	41,193	9	----	41,202	15,000
Frazee	On & Off Sale		1,231	532,598	314,619	217,979	40.9%	214,730	3,249	----	----	3,249	----
Jackson	Off Sale Only		3,534	526,857	400,773	126,084	23.9%	102,967	23,117	12,346	----	35,463	5,000
Tracy	On & Off Sale		2,037	510,320	343,058	167,262	32.8%	165,290	1,972	22,903	----	24,875	20,000
Pelican Rapids	Off Sale Only		1,993	504,869	392,503	112,366	22.3%	103,352	9,014	1,716	----	10,730	15,000
Kasson	Off Sale Only		4,278	492,326	366,360	125,966	25.6%	128,158	(2,192)	4,403	----	2,211	10,000
St. James	Off Sale Only		4,403	482,517	341,475	141,042	29.2%	88,420	52,622	11,206	----	63,828	28,128
Plainview	On & Off Sale		2,972	478,582	282,614	195,968	40.9%	164,724	31,244	25,355	----	56,599	76,450
Silver Lake	On & Off Sale		805	473,761	262,122	211,639	44.7%	192,881	18,758	3,139	----	21,897	52,079
Battle Lake	Off Sale Only		739	470,734	351,561	119,173	25.3%	72,400	46,773	3,930	2,209	48,494	10,000
New York Mills	On & Off Sale		1,012	464,212	273,459	190,753	41.1%	130,246	60,507	17,308	----	77,815	191,500
Medford	On & Off Sale		784	445,901	264,140	181,761	40.8%	162,560	19,201	2,436	----	21,637	40,000
Randall	On & Off Sale		591	444,100	286,539	157,561	35.5%	131,276	26,285	11,971	----	38,256	35,000
Orr	On & Off Sale		283	438,430	242,478	195,952	44.7%	174,124	21,828	15,152	1,939	35,041	23,800
Ada	On & Off Sale		1,637	437,472	278,097	159,375	36.4%	149,142	10,233	1,964	----	12,197	3,000
Houston	On & Off Sale		1,000	436,853	224,445	212,408	48.6%	169,143	43,265	8,103	----	51,368	25,000
Kenyon	On & Off Sale		1,591	427,729	238,395	189,334	44.3%	157,767	31,567	23,982	----	55,549	30,679
Rushford	On & Off Sale		1,633	422,435	288,086	134,349	31.8%	110,821	23,528	8,001	----	31,529	16,000
Sebeka	On & Off Sale		656	418,785	257,875	160,910	38.4%	125,322	35,588	9,970	----	45,558	25,000
Renville	On & Off Sale		1,375	411,915	256,186	155,729	37.8%	150,867	4,862	20,528	----	25,390	6,000
Darwin	Off Sale Only		241	408,509	320,190	88,319	21.6%	60,275	28,044	3,358	3,003	28,399	----
Twin Valley	On & Off Sale		806	392,827	252,117	140,710	35.8%	132,359	8,351	7,433	----	15,784	----
Osakis	On & Off Sale		1,333	390,161	244,797	145,364	37.3%	126,993	18,371	10,818	----	29,189	25,000
Cottonwood	On & Off Sale		1,061	390,151	226,461	163,690	42.0%	130,315	33,375	567	3,086	30,856	8,500
Miltona	On & Off Sale		220	385,091	236,881	148,210	38.5%	113,024	35,186	15,722	----	50,908	7,000
Remer	On & Off Sale		345	382,857	221,488	161,369	42.1%	120,473	40,896	----	----	40,896	3,768
Oronoco	On & Off Sale		867	380,851	222,636	158,215	41.5%	160,363	(2,148)	13,633	----	11,485	----
Finlayson	On & Off Sale		251	377,010	209,466	167,544	44.4%	128,283	39,261	2,428	----	41,689	----
Sleepy Eye	Off Sale Only		3,730	375,262	271,541	103,721	27.6%	85,393	18,328	13,966	----	32,294	55,000
Waverly	On & Off Sale		665	371,667	239,014	132,653	35.7%	117,049	15,604	9,678	----	25,282	30,000
Winnebago	On & Off Sale		1,515	365,856	201,668	164,188	44.9%	140,894	23,294	8,937	----	32,231	15,000
Stacy	On & Off Sale		1,278	359,381	216,176	143,205	39.8%	123,289	19,916	759	----	20,675	----
Browerville	On & Off Sale		767	356,192	196,196	159,996	44.9%	152,382	7,614	2,400	225	9,789	12,627
St. Hilaire	On & Off Sale		295	352,813	204,423	148,390	42.1%	140,475	7,915	4,733	286	12,362	26,171
Akeley	On & Off Sale		412	352,732	209,622	143,110	40.6%	118,359	24,751	----	----	24,751	----
Brandon	On & Off Sale		467	352,081	222,082	129,999	36.9%	123,677	6,322	13,688	----	20,010	15,000
Beaver Bay	On & Off Sale		153	332,875	155,822	177,053	53.2%	171,606	5,447	11,820	----	17,267	10,000
Dawson	Off Sale Only		1,586	329,745	244,286	85,459	25.9%	74,047	11,412	8,537	----	19,949	35,500
Vergas	Off Sale Only		280	329,131	249,380	79,751	24.2%	54,448	25,303	3,719	48	28,974	32,000
Clarissa	On & Off Sale		635	328,890	198,359	130,531	39.7%	120,613	9,918	5,218	----	15,136	316,760
Caledonia	Off Sale Only		3,011	327,407	254,424	72,983	22.3%	52,144	20,839	----	----	20,839	3,910
Parkers Prairie	On & Off Sale		969	319,955	199,702	120,253	37.6%	91,041	29,212	13,350	253	42,309	8,000
Sherburn	On & Off Sale		1,091	315,749	201,141	114,608	36.3%	123,733	(9,125)	9,831	----	706	5,000
Gilman	On & Off Sale		208	313,184	164,596	148,588	47.4%	135,393	13,195	21,020	3,500	30,715	19,500
Hanska	On & Off Sale		440	312,077	188,302	123,775	39.7%	90,474	33,301	6,664	----	39,965	50,000
Buffalo Lake	On & Off Sale		735	309,494	175,587	133,907	43.3%	101,681	32,226	8,052	----	40,278	(2,547)

Table 5
Analysis of City Liquor Store Operations - 1998
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Pine River	Off Sale Only		964	309,287	278,323	30,964	10.0%	158,999	(128,035)	274	----	(127,761)	----
Underwood	Off Sale Only		310	304,929	236,730	68,199	22.4%	54,632	13,567	1,378	----	14,945	1,000
Ogilvie	On & Off Sale		522	304,394	185,552	118,842	39.0%	127,156	(8,314)	24,817	----	16,503	40,000
Fairfax	On & Off Sale		1,322	304,004	173,242	130,762	43.0%	128,372	2,390	18,184	----	20,574	36,000
Palisade	On & Off Sale		140	302,768	200,554	102,214	33.8%	78,353	23,861	2,230	----	26,091	10,000
Ranier	On & Off Sale		196	300,785	180,961	119,824	39.8%	128,336	(8,512)	10,385	----	1,873	(15,000)
Elizabeth	Off Sale Only		160	296,043	231,497	64,546	21.8%	56,482	8,064	7,577	----	15,641	9,360
Mantorville	On & Off Sale		1,005	295,020	158,451	136,569	46.3%	145,099	(8,530)	5,506	----	(3,024)	----
Barnum	On & Off Sale		501	294,631	155,239	139,392	47.3%	143,405	(4,013)	10,227	----	6,214	12,200
Appleton	Off Sale Only		2,361	294,402	217,528	76,874	26.1%	65,876	10,998	----	----	10,998	----
Holdingsford	On & Off Sale		639	293,412	161,228	132,184	45.1%	107,862	24,322	----	----	24,322	14,648
Herman	On & Off Sale		475	293,338	174,685	118,653	40.4%	104,477	14,176	22,614	----	36,790	22,300
Foreston	On & Off Sale		375	292,144	154,779	137,365	47.0%	114,394	22,971	20,043	----	43,014	34,000
Millerville	On & Off Sale		99	292,135	148,958	143,177	49.0%	98,255	44,922	6,290	----	51,212	26,100
Wolf Lake	On & Off Sale		32	288,775	177,291	111,484	38.6%	100,338	11,146	4,938	----	16,084	15,000
Audubon	On & Off Sale		410	284,403	170,659	113,744	40.0%	124,079	(10,335)	13,270	10,220	(7,285)	6,000
Callaway	On & Off Sale		215	282,065	182,656	99,409	35.2%	92,064	7,345	11,003	6,936	11,412	12,989
South Haven	On & Off Sale		201	281,671	147,823	133,848	47.5%	131,742	2,106	1,711	----	3,817	28,800
Kensington	On & Off Sale		288	280,707	158,561	122,146	43.5%	120,450	1,696	12,114	----	13,810	----
Ivanhoe	On & Off Sale		722	280,571	161,877	118,694	42.3%	100,015	18,679	1,086	----	19,765	----
Mapleton	On & Off Sale		1,558	279,251	169,396	109,855	39.3%	106,242	3,613	18,961	----	22,574	----
Hawley	Off Sale Only		1,743	278,711	216,565	62,146	22.3%	60,575	1,571	3,834	----	5,405	6,200
Madison	Off Sale Only		1,909	276,625	198,966	77,659	28.1%	70,036	7,623	3,906	----	11,529	93,439
Balaton	On & Off Sale		703	275,885	154,101	121,784	44.1%	94,993	26,791	7,852	231	34,412	1
Madelia	Off Sale Only		2,232	273,923	210,045	63,878	23.3%	41,979	21,899	10,677	----	32,576	23,000
Williams	On & Off Sale		230	273,234	153,192	120,042	43.9%	89,500	30,542	13,232	1,648	42,126	37,500
Ellendale	On & Off Sale		553	272,499	150,354	122,145	44.8%	101,258	20,887	10,532	----	31,419	24,600
Cromwell	On & Off Sale		205	265,830	165,537	100,293	37.7%	99,755	538	6,583	507	6,614	20,000
Bigfork	On & Off Sale	[0]	387	264,928	141,597	123,331	46.6%	105,698	17,633	----	----	17,633	27,855
Littlefork	On & Off Sale		878	264,689	146,968	117,721	44.5%	106,114	11,607	1,800	----	13,407	----
Biscay	On & Off Sale		123	264,640	140,682	123,958	46.8%	136,140	(12,182)	17,640	----	5,458	10,000
Mazeppa	On & Off Sale		762	264,555	161,085	103,470	39.1%	91,676	11,794	12,292	----	24,086	10,000
Ogema	On & Off Sale		155	261,261	177,834	83,427	31.9%	66,035	17,392	3,119	----	20,511	----
Hitterdal	On & Off Sale		230	261,251	139,852	121,399	46.5%	99,420	21,979	----	----	21,979	5,000
Maynard	On & Off Sale		429	258,610	143,774	114,836	44.4%	116,590	(1,754)	1,926	----	172	8,000
Mabel	On & Off Sale		747	257,663	150,756	106,907	41.5%	85,998	20,909	7,102	2,160	25,851	----
Spring Grove	On & Off Sale		1,228	256,845	149,216	107,629	41.9%	96,311	11,318	3,575	----	14,893	10,000
West Concord	On & Off Sale		908	256,537	132,968	123,569	48.2%	140,197	(16,628)	14,030	----	(2,598)	----
Morton	On & Off Sale		440	255,223	130,709	124,514	48.8%	98,239	26,275	5,883	----	32,158	10,000
Belview	On & Off Sale		402	251,391	142,079	109,312	43.5%	116,073	(6,761)	2,745	----	(4,016)	----
Elbow Lake	Off Sale Only		1,186	250,154	177,898	72,256	28.9%	60,209	12,047	402	----	12,449	10,000
Mentor	On & Off Sale		179	249,266	131,158	118,108	47.4%	115,364	2,744	11,125	----	13,869	8,152
Boyd	On & Off Sale		220	248,267	134,447	113,820	45.8%	116,719	(2,899)	1,245	139	(1,793)	8,668
Erhard	Off Sale Only		172	243,133	185,979	57,154	23.5%	47,331	9,823	2,600	----	12,423	4,000
Wood Lake	On & Off Sale		410	241,225	132,016	109,209	45.3%	95,290	13,919	851	----	14,770	7,400
Lancaster	On & Off Sale		339	239,225	137,472	101,753	42.5%	81,612	20,141	321	----	20,462	21,000

Table 5
Analysis of City Liquor Store Operations - 1998
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Kelliher	On & Off Sale		372	238,722	117,067	121,655	51.0%	83,036	38,619	20,050	19,330	39,339	31,000
Morgan	On & Off Sale		939	235,673	205,860	29,813	12.7%	137,598	(107,785)	97,489	----	(10,296)	----
Eagle Bend	On & Off Sale		531	235,673	152,768	82,905	35.2%	90,356	(7,451)	11,463	----	4,012	----
Lismore	On & Off Sale		247	232,522	128,628	103,894	44.7%	91,189	12,705	986	----	13,691	----
Sacred Heart	On & Off Sale		582	229,071	129,812	99,259	43.3%	115,535	(16,276)	15,766	----	(510)	----
Lakefield	Off Sale Only		1,689	227,812	159,807	68,005	29.9%	62,294	5,711	5,193	70	10,834	----
Lake Wilson	On & Off Sale		307	224,688	117,281	107,407	47.8%	85,579	21,828	10,080	305	31,603	20,000
Browns Valley	On & Off Sale		720	221,814	132,968	88,846	40.1%	76,661	12,185	3,354	----	15,539	107,789
Lake Benton	On & Off Sale		666	221,632	119,737	101,895	46.0%	115,029	(13,134)	5,462	----	(7,672)	----
Big Falls	On & Off Sale	[0]	328	221,093	109,975	111,118	50.3%	96,443	14,675	1,591	----	16,266	(1,600)
De Graff	On & Off Sale		137	217,956	110,770	107,186	49.2%	70,172	37,014	223	----	37,237	15,000
Barnesville	Off Sale Only		2,205	215,587	158,144	57,443	26.6%	44,750	12,693	1,555	----	14,248	25,000
Clontarf	On & Off Sale		160	214,492	129,564	84,928	39.6%	85,635	(707)	----	----	(707)	4,710
Verndale	On & Off Sale		554	214,368	113,543	100,825	47.0%	97,649	3,176	600	----	3,776	----
Avoca	On & Off Sale		143	213,974	123,825	90,149	42.1%	85,367	4,782	3,745	292	8,235	----
Jasper	On & Off Sale		597	213,643	113,344	100,299	46.9%	84,658	15,641	1,332	----	16,973	3,600
Okabena	On & Off Sale		214	212,549	136,208	76,341	35.9%	90,159	(13,818)	11,838	----	(1,980)	----
Walnut Grove	On & Off Sale		628	208,077	107,405	100,672	48.4%	85,359	15,313	12,558	----	27,871	87,723
Fifty Lakes	On & Off Sale		412	205,283	104,952	100,331	48.9%	93,955	6,376	415	----	6,791	----
Bertha	On & Off Sale		489	204,719	122,020	82,699	40.4%	67,840	14,859	4,558	----	19,417	----
Danvers	On & Off Sale		102	204,279	106,426	97,853	47.9%	86,991	10,862	3,580	----	14,442	1,000
Currie	On & Off Sale		281	203,314	131,867	71,447	35.1%	83,515	(12,068)	3,660	----	(8,408)	6,000
Russell	On & Off Sale		387	199,765	109,233	90,532	45.3%	71,870	18,662	6,931	----	25,593	----
Wilmont	On & Off Sale		348	199,691	107,117	92,574	46.4%	87,507	5,067	13,057	251	17,873	20,000
Ulen	On & Off Sale		536	190,086	102,983	87,103	45.8%	78,033	9,070	529	----	9,599	----
Waldorf	On & Off Sale		244	188,343	101,655	86,688	46.0%	76,443	10,245	6,134	----	16,379	5,000
Dalton	Off Sale Only		238	186,550	149,065	37,485	20.1%	38,057	(572)	2,673	----	2,101	22,093
Goodridge	On & Off Sale		110	183,982	106,742	77,240	42.0%	86,632	(9,392)	11,988	----	2,596	4,288
Heron Lake	On & Off Sale		761	182,543	95,288	87,255	47.8%	81,413	5,842	651	----	6,493	8,000
Lewisville	On & Off Sale		297	178,869	108,833	70,036	39.2%	79,405	(9,369)	----	921	(10,290)	(2,293)
Cleveland	On & Off Sale		748	173,724	129,478	44,246	25.5%	94,769	(50,523)	13,295	----	(37,228)	(624)
Delavan	On & Off Sale		223	173,251	87,662	85,589	49.4%	90,865	(5,276)	13,000	2,792	4,932	1,000
Vesta	On & Off Sale		329	170,442	82,596	87,846	51.5%	71,566	16,280	629	----	16,909	4,000
Butterfield	Off Sale Only		565	168,988	128,584	40,404	23.9%	42,277	(1,873)	4,426	----	2,553	(20,371)
Hanley Falls	On & Off Sale		235	164,179	91,890	72,289	44.0%	71,340	949	----	657	292	----
Ellsworth	On & Off Sale		561	162,836	72,130	90,706	55.7%	78,246	12,460	7,752	----	20,212	----
Leroy	Off Sale Only		932	161,113	126,865	34,248	21.3%	38,449	(4,201)	4,736	----	535	----
Conger	On & Off Sale		133	152,749	86,775	65,974	43.2%	63,841	2,133	8,928	----	11,061	----
Winton	On & Off Sale		159	147,831	78,955	68,876	46.6%	88,619	(19,743)	19,110	----	(633)	25,000
Lake Lillian	Off Sale Only	[0]	228	143,162	107,951	35,211	24.6%	34,517	694	----	----	694	50
Flensburg	On & Off Sale		211	142,060	137,147	4,913	3.5%	4,961	(48)	20	----	(28)	----
Lafayette	On & Off Sale		480	139,870	58,637	81,233	58.1%	85,303	(4,070)	175	----	(3,895)	9,000
Trimont	Off Sale Only		732	139,831	103,877	35,954	25.7%	40,972	(5,018)	2,093	----	(2,925)	----
Kellogg	On & Off Sale		442	136,544	63,037	73,507	53.8%	72,145	1,362	10,135	----	11,497	----
Elmore	Off Sale Only		688	133,485	101,623	31,862	23.9%	30,124	1,738	1,118	----	2,856	804
Northome	On & Off Sale		286	126,759	80,174	46,585	36.8%	54,742	(8,157)	13,769	940	4,672	20,000

Table 5
Analysis of City Liquor Store Operations - 1998
Listed by Gross Sales

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Clements	On & Off Sale		187	125,425	61,933	63,492	50.6%	69,985	(6,493)	4,079	----	(2,414)	4,415
Dundee	On & Off Sale		99	120,904	59,756	61,148	50.6%	51,359	9,789	10,934	----	20,723	3,600
St. Leo	On & Off Sale		108	120,632	58,271	62,361	51.7%	61,893	468	12,912	148	13,232	3,000
Hadley	On & Off Sale		79	106,704	59,304	47,400	44.4%	63,574	(16,174)	10,635	30	(5,569)	----
Canton	Off Sale Only		359	96,106	78,003	18,103	18.8%	19,925	(1,822)	6,725	----	4,903	----
Kiester	Off Sale Only		590	95,063	69,440	25,623	27.0%	24,641	982	----	----	982	----
Round Lake	Off Sale Only		458	87,795	62,386	25,409	28.9%	24,849	560	3,401	----	3,961	----
Beaver Creek	On & Off Sale		252	77,626	37,371	40,255	51.9%	41,546	(1,291)	6,643	92	5,260	30,280
Elgin	On & Off Sale	[1]	776	15,526	5,916	9,610	61.9%	17,061	(7,451)	39,118	----	31,667	----
Clearbrook	On & Off Sale		557					Failed to report in time for this publication.					
Plummer	On & Off Sale	[1]	281	----	----	----	----	4,954	(4,954)	14,379	----	9,425	7,400
Off Sale Only			693,161	135,885,387	103,572,992	32,312,395	23.8%	21,317,997	10,994,398	1,633,923	663,910	11,964,411	7,811,724
On & Off Sale			124,179	57,494,936	35,298,500	22,196,436	38.6%	19,274,515	2,921,921	1,433,439	134,805	4,220,555	3,642,594
All Stores			817,340	193,380,323	138,871,492	54,508,831	28.2%	40,592,512	13,916,319	3,067,362	798,715	16,184,966	11,454,318

Footnotes: [0] Cash basis of accounting.
[1] Discontinued all or part of operations in 1998.

Table 6
Analysis of Metropolitan Area City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Anoka	Off Sale Only		17,964	2,922,042	2,191,942	730,100	25.0%	473,885	256,215	51,694	----	307,909	70,000
Apple Valley	Off Sale Only		43,468	4,227,183	3,202,283	1,024,900	24.2%	794,561	230,339	21,461	----	251,800	235,000
Brooklyn Center	Off Sale Only		28,535	3,200,585	2,433,185	767,400	24.0%	592,651	174,749	21,723	4,691	191,781	75,000
Columbia Heights	Off Sale Only		18,699	6,367,689	5,009,923	1,357,766	21.3%	900,604	457,162	61,891	348	518,705	21,235
Eden Prairie	Off Sale Only		50,681	6,474,790	4,771,581	1,703,209	26.3%	1,055,482	647,727	27,792	101,799	573,720	----
Edina	Off Sale Only		47,235	7,986,577	6,039,893	1,946,684	24.4%	1,164,650	782,034	----	14,735	767,299	458,000
Farmington	Off Sale Only		10,563	1,646,183	1,240,697	405,486	24.6%	329,963	75,523	4,813	----	80,336	62,833
Fridley	Off Sale Only		28,626	3,219,049	2,555,072	663,977	20.6%	480,223	183,754	83,226	----	266,980	140,000
Lakeville	Off Sale Only		38,506	7,111,544	5,402,822	1,708,722	24.0%	1,170,647	538,075	57,735	85,901	509,909	169,499
Lexington	Off Sale Only		2,279	2,076,375	1,717,794	358,581	17.3%	242,691	115,890	12,330	----	128,220	106,400
Mound	Off Sale Only		9,778	1,671,286	1,258,919	412,367	24.7%	216,441	195,926	21,068	----	216,994	78,500
Richfield	Off Sale Only		34,261	8,397,027	6,480,216	1,916,811	22.8%	1,271,140	645,671	41,866	14,311	673,226	676,160
Robbinsdale	Off Sale Only		14,149	1,548,142	1,239,076	309,066	20.0%	264,948	44,118	33,850	----	77,968	70,000
Rogers	On & Off Sale		2,039	1,172,327	754,514	417,813	35.6%	314,820	102,993	2,466	----	105,459	19,893
Savage	Off Sale Only		17,040	2,637,625	2,006,366	631,259	23.9%	527,486	103,773	26,732	76,100	54,405	131,200
Shorewood	Off Sale Only		7,008	2,075,485	1,649,619	425,866	20.5%	428,034	(2,168)	10,306	3,391	4,747	----
Spring Lake Park	Off Sale Only		7,113	3,059,228	2,420,376	638,852	20.9%	486,516	152,336	109,223	16,772	244,787	150,000
St. Anthony	On & Off Sale		8,419	4,180,692	3,031,420	1,149,272	27.5%	945,111	204,161	49,460	57,945	195,676	161,676
St. Francis	Off Sale Only		3,959	644,081	491,618	152,463	23.7%	112,644	39,819	3,457	----	43,276	50,917
Watertown	On & Off Sale		2,704	606,988	368,464	238,524	39.3%	175,839	62,685	6,484	----	69,169	64,000
Wayzata	On & Off Sale		4,128	2,615,324	1,556,852	1,058,472	40.5%	782,919	275,553	27,674	8,348	294,879	100,000
Off Sale Only			379,864	65,264,891	50,111,382	15,153,509	23.2%	10,512,566	4,640,943	589,167	318,048	4,912,062	2,494,744
On & Off Sale			17,290	8,575,331	5,711,250	2,864,081	33.4%	2,218,689	645,392	86,084	66,293	665,183	345,569
All Stores			397,154	73,840,222	55,822,632	18,017,590	24.4%	12,731,255	5,286,335	675,251	384,341	5,577,245	2,840,313

Footnotes: [0] Cash basis of accounting.
[1] Discontinued all or part of operations in 1998.

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Ada	On & Off Sale		1,637	437,472	278,097	159,375	36.4%	149,142	10,233	1,964	----	12,197	3,000
Aitkin	Off Sale Only		1,750	682,568	537,703	144,865	21.2%	135,224	9,641	16,116	----	25,757	50,000
Akeley	On & Off Sale		412	352,732	209,622	143,110	40.6%	118,359	24,751	----	----	24,751	----
Alexandria	Off Sale Only		8,599	2,664,908	2,067,009	597,899	22.4%	332,960	264,939	12,995	11,189	266,745	295,124
Appleton	Off Sale Only		2,361	294,402	217,528	76,874	26.1%	65,876	10,998	----	----	10,998	----
Audubon	On & Off Sale		410	284,403	170,659	113,744	40.0%	124,079	(10,335)	13,270	10,220	(7,285)	6,000
Avoca	On & Off Sale		143	213,974	123,825	90,149	42.1%	85,367	4,782	3,745	292	8,235	----
Bagley	Off Sale Only		1,427	645,978	487,755	158,223	24.5%	94,217	64,006	2,708	----	66,714	85,000
Balaton	On & Off Sale		703	275,885	154,101	121,784	44.1%	94,993	26,791	7,852	231	34,412	1
Barnesville	Off Sale Only		2,205	215,587	158,144	57,443	26.6%	44,750	12,693	1,555	----	14,248	25,000
Barnum	On & Off Sale		501	294,631	155,239	139,392	47.3%	143,405	(4,013)	10,227	----	6,214	12,200
Battle Lake	Off Sale Only		739	470,734	351,561	119,173	25.3%	72,400	46,773	3,930	2,209	48,494	10,000
Baudette	On & Off Sale		1,157	830,969	538,047	292,922	35.3%	191,602	101,320	9,703	----	111,023	78,936
Beaver Bay	On & Off Sale		153	332,875	155,822	177,053	53.2%	171,606	5,447	11,820	----	17,267	10,000
Beaver Creek	On & Off Sale		252	77,626	37,371	40,255	51.9%	41,546	(1,291)	6,643	92	5,260	30,280
Belview	On & Off Sale		402	251,391	142,079	109,312	43.5%	116,073	(6,761)	2,745	----	(4,016)	----
Bemidji	Off Sale Only		12,090	3,029,147	2,266,249	762,898	25.2%	452,806	310,092	31,134	----	341,226	260,302
Benson	On & Off Sale		3,316	775,284	477,816	297,468	38.4%	260,321	37,147	7,184	----	44,331	50,000
Bertha	On & Off Sale		489	204,719	122,020	82,699	40.4%	67,840	14,859	4,558	----	19,417	----
Big Falls	On & Off Sale	[0]	328	221,093	109,975	111,118	50.3%	96,443	14,675	1,591	----	16,266	(1,600)
Big Lake	Off Sale Only		4,767	1,382,091	1,042,602	339,489	24.6%	217,207	122,282	13,942	----	136,224	95,000
Bigfork	On & Off Sale	[0]	387	264,928	141,597	123,331	46.6%	105,698	17,633	----	----	17,633	27,855
Biscay	On & Off Sale		123	264,640	140,682	123,958	46.8%	136,140	(12,182)	17,640	----	5,458	10,000
Blackduck	On & Off Sale	[0]	745	609,956	391,921	218,035	35.7%	143,009	75,026	17,249	----	92,275	51,315
Blue Earth	Off Sale Only		3,677	693,677	525,822	167,855	24.2%	123,456	44,399	17,232	----	61,631	55,000
Boyd	On & Off Sale		220	248,267	134,447	113,820	45.8%	116,719	(2,899)	1,245	139	(1,793)	8,668
Braham	Off Sale Only		1,193	541,242	404,356	136,886	25.3%	98,013	38,873	33,485	34,737	37,621	22,640
Brandon	On & Off Sale		467	352,081	222,082	129,999	36.9%	123,677	6,322	13,688	----	20,010	15,000
Browerville	On & Off Sale		767	356,192	196,196	159,996	44.9%	152,382	7,614	2,400	225	9,789	12,627
Browns Valley	On & Off Sale		720	221,814	132,968	88,846	40.1%	76,661	12,185	3,354	----	15,539	107,789
Buffalo	Off Sale Only		9,675	1,336,995	901,012	435,983	32.6%	244,070	191,913	5,368	----	197,281	190,000
Buffalo Lake	On & Off Sale		735	309,494	175,587	133,907	43.3%	101,681	32,226	8,052	----	40,278	(2,547)
Butterfield	Off Sale Only		565	168,988	128,584	40,404	23.9%	42,277	(1,873)	4,426	----	2,553	(20,371)
Caledonia	Off Sale Only		3,011	327,407	254,424	72,983	22.3%	52,144	20,839	----	----	20,839	3,910
Callaway	On & Off Sale		215	282,065	182,656	99,409	35.2%	92,064	7,345	11,003	6,936	11,412	12,989
Cambridge	Off Sale Only		5,334	1,883,843	1,447,199	436,644	23.2%	277,038	159,606	22,402	20,152	161,856	120,000
Canton	Off Sale Only		359	96,106	78,003	18,103	18.8%	19,925	(1,822)	6,725	----	4,903	----
Clarissa	On & Off Sale		635	328,890	198,359	130,531	39.7%	120,613	9,918	5,218	----	15,136	316,760
Clearbrook	On & Off Sale		557					Failed to report in time for this publication.					
Clements	On & Off Sale		187	125,425	61,933	63,492	50.6%	69,985	(6,493)	4,079	----	(2,414)	4,415
Cleveland	On & Off Sale		748	173,724	129,478	44,246	25.5%	94,769	(50,523)	13,295	----	(37,228)	(624)
Clontarf	On & Off Sale		160	214,492	129,564	84,928	39.6%	85,635	(707)	----	----	(707)	4,710
Conger	On & Off Sale		133	152,749	86,775	65,974	43.2%	63,841	2,133	8,928	----	11,061	----
Cook	Off Sale Only		672	702,371	545,229	157,142	22.4%	144,841	12,301	2,419	9,929	4,791	----
Cottonwood	On & Off Sale		1,061	390,151	226,461	163,690	42.0%	130,315	33,375	567	3,086	30,856	8,500
Cromwell	On & Off Sale		205	265,830	165,537	100,293	37.7%	99,755	538	6,583	507	6,614	20,000

Table 7
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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Currie	On & Off Sale		281	203,314	131,867	71,447	35.1%	83,515	(12,068)	3,660	----	(8,408)	6,000
Dalton	Off Sale Only		238	186,550	149,065	37,485	20.1%	38,057	(572)	2,673	----	2,101	22,093
Danvers	On & Off Sale		102	204,279	106,426	97,853	47.9%	86,991	10,862	3,580	----	14,442	1,000
Darwin	Off Sale Only		241	408,509	320,190	88,319	21.6%	60,275	28,044	3,358	3,003	28,399	----
Dawson	Off Sale Only		1,586	329,745	244,286	85,459	25.9%	74,047	11,412	8,537	----	19,949	35,500
De Graff	On & Off Sale		137	217,956	110,770	107,186	49.2%	70,172	37,014	223	----	37,237	15,000
Delano	On & Off Sale		3,377	1,044,023	735,302	308,721	29.6%	247,690	61,031	37,743	----	98,774	45,000
Delavan	On & Off Sale		223	173,251	87,662	85,589	49.4%	90,865	(5,276)	13,000	2,792	4,932	1,000
Detroit Lakes	Off Sale Only		7,368	2,286,443	1,772,453	513,990	22.5%	255,375	258,615	11,843	5,618	264,840	155,000
Dundee	On & Off Sale		99	120,904	59,756	61,148	50.6%	51,359	9,789	10,934	----	20,723	3,600
Eagle Bend	On & Off Sale		531	235,673	152,768	82,905	35.2%	90,356	(7,451)	11,463	----	4,012	----
Elbow Lake	Off Sale Only		1,186	250,154	177,898	72,256	28.9%	60,209	12,047	402	----	12,449	10,000
Elgin	On & Off Sale	[1]	776	15,526	5,916	9,610	61.9%	17,061	(7,451)	39,118	----	31,667	----
Elizabeth	Off Sale Only		160	296,043	231,497	64,546	21.8%	56,482	8,064	7,577	----	15,641	9,360
Elk River	Off Sale Only		15,714	3,074,852	2,383,340	691,512	22.5%	455,045	236,467	119,575	84,561	271,481	(130,427)
Ellendale	On & Off Sale		553	272,499	150,354	122,145	44.8%	101,258	20,887	10,532	----	31,419	24,600
Ellsworth	On & Off Sale		561	162,836	72,130	90,706	55.7%	78,246	12,460	7,752	----	20,212	----
Elmore	Off Sale Only		688	133,485	101,623	31,862	23.9%	30,124	1,738	1,118	----	2,856	804
Erhard	Off Sale Only		172	243,133	185,979	57,154	23.5%	47,331	9,823	2,600	----	12,423	4,000
Fairfax	On & Off Sale		1,322	304,004	173,242	130,762	43.0%	128,372	2,390	18,184	----	20,574	36,000
Fairmont	Off Sale Only		11,316	1,756,255	1,306,545	449,710	25.6%	250,255	199,455	56,953	194	256,214	125,000
Fergus Falls	Off Sale Only		13,224	2,334,831	1,752,187	582,644	25.0%	295,767	286,877	86,788	2,106	371,559	188,000
Fifty Lakes	On & Off Sale		412	205,283	104,952	100,331	48.9%	93,955	6,376	415	----	6,791	----
Finlayson	On & Off Sale		251	377,010	209,466	167,544	44.4%	128,283	39,261	2,428	----	41,689	----
Flensburg	On & Off Sale		211	142,060	137,147	4,913	3.5%	4,961	(48)	20	----	(28)	----
Foreston	On & Off Sale		375	292,144	154,779	137,365	47.0%	114,394	22,971	20,043	----	43,014	34,000
Frazee	On & Off Sale		1,231	532,598	314,619	217,979	40.9%	214,730	3,249	----	----	3,249	----
Gilman	On & Off Sale		208	313,184	164,596	148,588	47.4%	135,393	13,195	21,020	3,500	30,715	19,500
Glencoe	Off Sale Only		5,306	831,193	657,161	174,032	20.9%	95,460	78,572	1,366	26,460	53,478	12,500
Glenwood	Off Sale Only		2,655	685,500	537,512	147,988	21.6%	103,621	44,367	6,252	----	50,619	30,000
Goodridge	On & Off Sale		110	183,982	106,742	77,240	42.0%	86,632	(9,392)	11,988	----	2,596	4,288
Grand Marais	Off Sale Only		1,235	991,582	673,458	318,124	32.1%	174,406	143,718	3,723	----	147,441	239,455
Granite Falls	Off Sale Only		3,098	562,277	400,673	161,604	28.7%	88,468	73,136	20,725	----	93,861	77,063
Hackensack	On & Off Sale		256	532,640	339,554	193,086	36.3%	151,893	41,193	9	----	41,202	15,000
Hadley	On & Off Sale		79	106,704	59,304	47,400	44.4%	63,574	(16,174)	10,635	30	(5,569)	----
Hanley Falls	On & Off Sale		235	164,179	91,890	72,289	44.0%	71,340	949	----	657	292	----
Hanska	On & Off Sale		440	312,077	188,302	123,775	39.7%	90,474	33,301	6,664	----	39,965	50,000
Hawley	Off Sale Only		1,743	278,711	216,565	62,146	22.3%	60,575	1,571	3,834	----	5,405	6,200
Herman	On & Off Sale		475	293,338	174,685	118,653	40.4%	104,477	14,176	22,614	----	36,790	22,300
Heron Lake	On & Off Sale		761	182,543	95,288	87,255	47.8%	81,413	5,842	651	----	6,493	8,000
Hinckley	On & Off Sale		1,164	968,902	647,741	321,161	33.1%	239,496	81,665	21,789	1,289	102,165	75,000
Hitterdal	On & Off Sale		230	261,251	139,852	121,399	46.5%	99,420	21,979	----	----	21,979	5,000
Holdingsford	On & Off Sale		639	293,412	161,228	132,184	45.1%	107,862	24,322	----	----	24,322	14,648
Houston	On & Off Sale		1,000	436,853	224,445	212,408	48.6%	169,143	43,265	8,103	----	51,368	25,000
Howard Lake	On & Off Sale		1,749	750,850	500,809	250,041	33.3%	175,010	75,031	9,443	----	84,474	85,000
Hutchinson	Off Sale Only		12,989	2,672,072	2,039,066	633,006	23.7%	334,853	298,153	14,833	10,778	302,208	245,000

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						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Isanti	On & Off Sale		2,072	985,969	729,039	256,930	26.1%	153,857	103,073	3,488	----	106,561	187,810
Isle	On & Off Sale		650	735,679	498,580	237,099	32.2%	212,369	24,730	13,058	----	37,788	29,160
Ivanhoe	On & Off Sale		722	280,571	161,877	118,694	42.3%	100,015	18,679	1,086	----	19,765	----
Jackson	Off Sale Only		3,534	526,857	400,773	126,084	23.9%	102,967	23,117	12,346	----	35,463	5,000
Jasper	On & Off Sale		597	213,643	113,344	100,299	46.9%	84,658	15,641	1,332	----	16,973	3,600
Kasson	Off Sale Only		4,278	492,326	366,360	125,966	25.6%	128,158	(2,192)	4,403	----	2,211	10,000
Kelliher	On & Off Sale		372	238,722	117,067	121,655	51.0%	83,036	38,619	20,050	19,330	39,339	31,000
Kellogg	On & Off Sale		442	136,544	63,037	73,507	53.8%	72,145	1,362	10,135	----	11,497	----
Kensington	On & Off Sale		288	280,707	158,561	122,146	43.5%	120,450	1,696	12,114	----	13,810	----
Kenyon	On & Off Sale		1,591	427,729	238,395	189,334	44.3%	157,767	31,567	23,982	----	55,549	30,679
Kiester	Off Sale Only		590	95,063	69,440	25,623	27.0%	24,641	982	----	----	982	----
Lafayette	On & Off Sale		480	139,870	58,637	81,233	58.1%	85,303	(4,070)	175	----	(3,895)	9,000
Lake Benton	On & Off Sale		666	221,632	119,737	101,895	46.0%	115,029	(13,134)	5,462	----	(7,672)	----
Lake Lillian	Off Sale Only	[0]	228	143,162	107,951	35,211	24.6%	34,517	694	----	----	694	50
Lake Park	On & Off Sale		702	591,011	401,642	189,369	32.0%	176,076	13,293	6,034	----	19,327	8,000
Lake Wilson	On & Off Sale		307	224,688	117,281	107,407	47.8%	85,579	21,828	10,080	305	31,603	20,000
Lakefield	Off Sale Only		1,689	227,812	159,807	68,005	29.9%	62,294	5,711	5,193	70	10,834	----
Lancaster	On & Off Sale		339	239,225	137,472	101,753	42.5%	81,612	20,141	321	----	20,462	21,000
Le Center	On & Off Sale		2,122	635,182	399,210	235,972	37.2%	168,309	67,663	6,665	----	74,328	80,000
Leroy	Off Sale Only		932	161,113	126,865	34,248	21.3%	38,449	(4,201)	4,736	----	535	----
Lewisville	On & Off Sale		297	178,869	108,833	70,036	39.2%	79,405	(9,369)	----	921	(10,290)	(2,293)
Lindstrom	On & Off Sale		2,866	1,208,549	857,313	351,236	29.1%	306,690	44,546	14,294	----	58,840	----
Lismore	On & Off Sale		247	232,522	128,628	103,894	44.7%	91,189	12,705	986	----	13,691	----
Litchfield	Off Sale Only		6,276	1,227,288	981,110	246,178	20.1%	168,172	78,006	8,342	----	86,348	64,000
Littlefork	On & Off Sale		878	264,689	146,968	117,721	44.5%	106,114	11,607	1,800	----	13,407	----
Long Prairie	Off Sale Only		2,840	727,715	560,833	166,882	22.9%	95,080	71,802	22,582	----	94,384	130,000
Longville	On & Off Sale		246	550,462	337,651	212,811	38.7%	197,262	15,549	640	----	16,189	----
Lonsdale	On & Off Sale		1,412	571,125	369,351	201,774	35.3%	172,221	29,553	17,254	5,007	41,800	50,000
Luverne	Off Sale Only		4,561	533,031	391,526	141,505	26.5%	93,821	47,684	3,868	----	51,552	25,000
Mabel	On & Off Sale		747	257,663	150,756	106,907	41.5%	85,998	20,909	7,102	2,160	25,851	----
Madelia	Off Sale Only		2,232	273,923	210,045	63,878	23.3%	41,979	21,899	10,677	----	32,576	23,000
Madison	Off Sale Only		1,909	276,625	198,966	77,659	28.1%	70,036	7,623	3,906	----	11,529	93,439
Mahnomen	On & Off Sale		1,200	670,498	459,923	210,575	31.4%	233,818	(23,243)	21,281	----	(1,962)	2
Mantorville	On & Off Sale		1,005	295,020	158,451	136,569	46.3%	145,099	(8,530)	5,506	----	(3,024)	----
Maple Lake	Off Sale Only		1,528	677,783	527,373	150,410	22.2%	105,114	45,296	7,725	----	53,021	20,000
Mapleton	On & Off Sale		1,558	279,251	169,396	109,855	39.3%	106,242	3,613	18,961	----	22,574	----
Marshall	Off Sale Only		12,686	2,354,599	1,738,004	616,595	26.2%	225,876	390,719	11,885	----	402,604	300,000
Maynard	On & Off Sale		429	258,610	143,774	114,836	44.4%	116,590	(1,754)	1,926	----	172	8,000
Mazeppa	On & Off Sale		762	264,555	161,085	103,470	39.1%	91,676	11,794	12,292	----	24,086	10,000
Medford	On & Off Sale		784	445,901	264,140	181,761	40.8%	162,560	19,201	2,436	----	21,637	40,000
Menahga	On & Off Sale		1,136	638,338	397,800	240,538	37.7%	203,921	36,617	3,707	5,328	34,996	30,000
Mentor	On & Off Sale		179	249,266	131,158	118,108	47.4%	115,364	2,744	11,125	----	13,869	8,152
Milaca	Off Sale Only		2,385	676,883	513,812	163,071	24.1%	113,248	49,823	9,493	16,540	42,776	15,000
Millerville	On & Off Sale		99	292,135	148,958	143,177	49.0%	98,255	44,922	6,290	----	51,212	26,100
Miltona	On & Off Sale		220	385,091	236,881	148,210	38.5%	113,024	35,186	15,722	----	50,908	7,000
Montevideo	Off Sale Only		5,377	1,224,482	929,135	295,347	24.1%	221,714	73,633	4,970	----	78,603	90,000

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Monticello	Off Sale Only		7,079	2,105,252	1,564,025	541,227	25.7%	236,323	304,904	29,740	423	334,221	134,000
Moose Lake	On & Off Sale		2,126	624,958	389,681	235,277	37.6%	161,846	73,431	12,615	----	86,046	93,041
Mora	Off Sale Only		3,105	1,571,080	1,206,610	364,470	23.2%	172,805	191,665	42,237	----	233,902	430,000
Morgan	On & Off Sale		939	235,673	205,860	29,813	12.7%	137,598	(107,785)	97,489	----	(10,296)	----
Morris	Off Sale Only		5,686	792,923	605,889	187,034	23.6%	135,366	51,668	6,909	4,235	54,342	30,000
Morton	On & Off Sale		440	255,223	130,709	124,514	48.8%	98,239	26,275	5,883	----	32,158	10,000
Nevis	On & Off Sale		395	536,206	331,220	204,986	38.2%	126,509	78,477	2,035	----	80,512	94,026
New York Mills	On & Off Sale		1,012	464,212	273,459	190,753	41.1%	130,246	60,507	17,308	----	77,815	191,500
Nisswa	On & Off Sale		1,621	856,160	531,750	324,410	37.9%	229,898	94,512	2,623	----	97,135	120,123
North Branch	Off Sale Only		6,344	761,004	592,800	168,204	22.1%	141,726	26,478	13,507	1,739	38,246	3,733
Northfield	Off Sale Only		16,206	1,714,314	1,280,170	434,144	25.3%	280,517	153,627	42,703	----	196,330	170,000
Northome	On & Off Sale		286	126,759	80,174	46,585	36.8%	54,742	(8,157)	13,769	940	4,672	20,000
Ogema	On & Off Sale		155	261,261	177,834	83,427	31.9%	66,035	17,392	3,119	----	20,511	----
Ogilvie	On & Off Sale		522	304,394	185,552	118,842	39.0%	127,156	(8,314)	24,817	----	16,503	40,000
Okabena	On & Off Sale		214	212,549	136,208	76,341	35.9%	90,159	(13,818)	11,838	----	(1,980)	----
Olivia	On & Off Sale		2,621	647,244	438,836	208,408	32.2%	189,247	19,161	2,908	----	22,069	10,000
Oronoco	On & Off Sale		867	380,851	222,636	158,215	41.5%	160,363	(2,148)	13,633	----	11,485	----
Orr	On & Off Sale		283	438,430	242,478	195,952	44.7%	174,124	21,828	15,152	1,939	35,041	23,800
Osakis	On & Off Sale		1,333	390,161	244,797	145,364	37.3%	126,993	18,371	10,818	----	29,189	25,000
Palisade	On & Off Sale		140	302,768	200,554	102,214	33.8%	78,353	23,861	2,230	----	26,091	10,000
Park Rapids	Off Sale Only		3,035	2,165,803	1,627,744	538,059	24.8%	281,633	256,426	13,823	----	270,249	293,601
Parkers Prairie	On & Off Sale		969	319,955	199,702	120,253	37.6%	91,041	29,212	13,350	253	42,309	8,000
Paynesville	Off Sale Only		2,346	548,380	415,120	133,260	24.3%	97,719	35,541	5,124	1,063	39,602	27,500
Pelican Rapids	Off Sale Only		1,993	504,869	392,503	112,366	22.3%	103,352	9,014	1,716	----	10,730	15,000
Perham	Off Sale Only		2,369	942,249	703,110	239,139	25.4%	133,892	105,247	9,227	9,615	104,859	52,000
Pine City	Off Sale Only		2,805	1,065,229	872,764	192,465	18.1%	168,173	24,292	13,244	1,183	36,353	20,000
Pine Island	On & Off Sale		2,274	556,931	292,147	264,784	47.5%	197,588	67,196	26,963	----	94,159	154,424
Pine River	Off Sale Only		964	309,287	278,323	30,964	10.0%	158,999	(128,035)	274	----	(127,761)	----
Pipestone	Off Sale Only		4,552	706,744	529,206	177,538	25.1%	121,266	56,272	7,656	----	63,928	43,000
Plainview	On & Off Sale		2,972	478,582	282,614	195,968	40.9%	164,724	31,244	25,355	----	56,599	76,450
Plummer	On & Off Sale	[1]	281	----	----	----	----	4,954	(4,954)	14,379	----	9,425	7,400
Princeton	Off Sale Only		3,978	1,230,471	937,544	292,927	23.8%	167,779	125,148	46,353	----	171,501	43,100
Proctor	Off Sale Only		3,007	579,060	456,341	122,719	21.2%	105,418	17,301	102	11,160	6,243	1,000
Randall	On & Off Sale		591	444,100	286,539	157,561	35.5%	131,276	26,285	11,971	----	38,256	35,000
Ranier	On & Off Sale		196	300,785	180,961	119,824	39.8%	128,336	(8,512)	10,385	----	1,873	(15,000)
Redwood Falls	Off Sale Only		5,226	805,744	615,080	190,664	23.7%	131,333	59,331	18,786	----	78,117	15,000
Remer	On & Off Sale		345	382,857	221,488	161,369	42.1%	120,473	40,896	----	----	40,896	3,768
Renville	On & Off Sale		1,375	411,915	256,186	155,729	37.8%	150,867	4,862	20,528	----	25,390	6,000
Roseau	Off Sale Only		2,759	1,135,778	833,488	302,290	26.6%	153,256	149,034	17,324	----	166,358	60,000
Round Lake	Off Sale Only		458	87,795	62,386	25,409	28.9%	24,849	560	3,401	----	3,961	----
Rush City	On & Off Sale		1,641	579,791	358,013	221,778	38.3%	191,789	29,989	12,576	----	42,565	20,000
Rushford	On & Off Sale		1,633	422,435	288,086	134,349	31.8%	110,821	23,528	8,001	----	31,529	16,000
Russell	On & Off Sale		387	199,765	109,233	90,532	45.3%	71,870	18,662	6,931	----	25,593	----
Sacred Heart	On & Off Sale		582	229,071	129,812	99,259	43.3%	115,535	(16,276)	15,766	----	(510)	----
Sauk Rapids	Off Sale Only		9,590	1,564,319	1,237,492	326,827	20.9%	177,797	149,030	26,148	10,847	164,331	135,150
Sebeka	On & Off Sale		656	418,785	257,875	160,910	38.4%	125,322	35,588	9,970	----	45,558	25,000

Table 7
Analysis of Greater Minnesota City Liquor Store Operations - 1998

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income	Transfers To/(From) Other Funds
						Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
Sherburn	On & Off Sale		1,091	315,749	201,141	114,608	36.3%	123,733	(9,125)	9,831	----	706	5,000
Silver Bay	On & Off Sale		2,062	609,432	346,076	263,356	43.2%	211,123	52,233	12,473	----	64,706	32,400
Silver Lake	On & Off Sale		805	473,761	262,122	211,639	44.7%	192,881	18,758	3,139	----	21,897	52,079
Sleepy Eye	Off Sale Only		3,730	375,262	271,541	103,721	27.6%	85,393	18,328	13,966	----	32,294	55,000
South Haven	On & Off Sale		201	281,671	147,823	133,848	47.5%	131,742	2,106	1,711	----	3,817	28,800
Spring Grove	On & Off Sale		1,228	256,845	149,216	107,629	41.9%	96,311	11,318	3,575	----	14,893	10,000
Stacy	On & Off Sale		1,278	359,381	216,176	143,205	39.8%	123,289	19,916	759	----	20,675	----
St. Hilaire	On & Off Sale		295	352,813	204,423	148,390	42.1%	140,475	7,915	4,733	286	12,362	26,171
St. James	Off Sale Only		4,403	482,517	341,475	141,042	29.2%	88,420	52,622	11,206	----	63,828	28,128
St. Leo	On & Off Sale		108	120,632	58,271	62,361	51.7%	61,893	468	12,912	148	13,232	3,000
Thief River Falls	Off Sale Only		8,334	2,393,021	1,836,604	556,417	23.3%	302,642	253,775	37,528	----	291,303	364,000
Tracy	On & Off Sale		2,037	510,320	343,058	167,262	32.8%	165,290	1,972	22,903	----	24,875	20,000
Trimont	Off Sale Only		732	139,831	103,877	35,954	25.7%	40,972	(5,018)	2,093	----	(2,925)	----
Twin Valley	On & Off Sale		806	392,827	252,117	140,710	35.8%	132,359	8,351	7,433	----	15,784	----
Two Harbors	Off Sale Only		3,542	1,246,408	941,738	304,670	24.4%	213,003	91,667	8,924	58,003	42,588	5,043
Ulen	On & Off Sale		536	190,086	102,983	87,103	45.8%	78,033	9,070	529	----	9,599	----
Underwood	Off Sale Only		310	304,929	236,730	68,199	22.4%	54,632	13,567	1,378	----	14,945	1,000
Vergas	Off Sale Only		280	329,131	249,380	79,751	24.2%	54,448	25,303	3,719	48	28,974	32,000
Verndale	On & Off Sale		554	214,368	113,543	100,825	47.0%	97,649	3,176	600	----	3,776	----
Vesta	On & Off Sale		329	170,442	82,596	87,846	51.5%	71,566	16,280	629	----	16,909	4,000
Wadena	Off Sale Only		4,284	928,928	698,795	230,133	24.8%	128,237	101,896	7,324	----	109,220	59,666
Waldorf	On & Off Sale		244	188,343	101,655	86,688	46.0%	76,443	10,245	6,134	----	16,379	5,000
Walker	Off Sale Only		992	690,998	505,420	185,578	26.9%	98,576	87,002	----	----	87,002	30,000
Walnut Grove	On & Off Sale		628	208,077	107,405	100,672	48.4%	85,359	15,313	12,558	----	27,871	87,723
Warroad	Off Sale Only		1,896	1,001,380	704,878	296,502	29.6%	159,729	136,773	800	----	137,573	112,417
Waverly	On & Off Sale		665	371,667	239,014	132,653	35.7%	117,049	15,604	9,678	----	25,282	30,000
Wells	On & Off Sale		2,393	537,478	344,567	192,911	35.9%	178,494	14,417	9,273	----	23,690	25,000
West Concord	On & Off Sale		908	256,537	132,968	123,569	48.2%	140,197	(16,628)	14,030	----	(2,598)	----
Williams	On & Off Sale		230	273,234	153,192	120,042	43.9%	89,500	30,542	13,232	1,648	42,126	37,500
Wilmont	On & Off Sale		348	199,691	107,117	92,574	46.4%	87,507	5,067	13,057	251	17,873	20,000
Windom	Off Sale Only		4,600	824,628	595,118	229,510	27.8%	166,452	63,058	5,153	20,000	48,211	35,000
Winnebago	On & Off Sale		1,515	365,856	201,668	164,188	44.9%	140,894	23,294	8,937	----	32,231	15,000
Winton	On & Off Sale		159	147,831	78,955	68,876	46.6%	88,619	(19,743)	19,110	----	(633)	25,000
Wolf Lake	On & Off Sale		32	288,775	177,291	111,484	38.6%	100,338	11,146	4,938	----	16,084	15,000
Wood Lake	On & Off Sale		410	241,225	132,016	109,209	45.3%	95,290	13,919	851	----	14,770	7,400
Worthington	Off Sale Only		10,304	1,237,121	920,781	316,340	25.6%	197,104	119,236	17,671	----	136,907	125,000
Off Sale Only			313,297	70,620,496	53,461,610	17,158,886	24.3%	10,805,431	6,353,455	1,044,756	345,862	7,052,349	5,316,980
On & Off Sale			106,889	48,919,605	29,587,250	19,332,355	39.5%	17,055,826	2,276,529	1,347,355	68,512	3,555,372	3,297,025
All Stores			420,186	119,540,101	83,048,860	36,491,241	30.5%	27,861,257	8,629,984	2,392,111	414,374	10,607,721	8,614,005

Footnotes: [0] Cash basis of accounting.
[1] Discontinued all or part of operations in 1998.

Appendix 2

Explanations of Tables and Charts

Explanation of Tables and Charts

The tables and charts throughout the report provide additional information on the financial activities of Minnesota's 241 cities with municipal liquor operations.

- ! Figure 1 on page 2 details the decline in the number of municipal liquor establishments from 1989 to 1998.
- ! Table 1 on page 3 lists those municipal liquor stores that reported net losses in 1998.
- ! Table 2 on page 4 compares off-sale liquor store total sales and total operating expenses.
- ! Table 3 on page 6 compares the operations of Minnesota's municipal liquor establishments in 1998 to their operation one year earlier.
- ! Figures 2 and 3 on page 7 examine the ten-year trends in the operating income and net income of municipal liquor stores. (Net income includes non-operating revenues and expenses such as interest income, interest expenses and/or sale of capital assets.)
- ! Table 4 on pages 11 through 16 provides detailed summaries of the financial activity of all municipal liquor operations in the 241 cities that owned and operated liquor stores in 1998.
- ! Table 5 on pages 17 through 22 lists municipal liquor stores based on their gross sales.
- ! Table 6 on page 23 examines metropolitan area liquor operations.
- ! Table 7 on pages 24 through 28 examines liquor store operations in Greater Minnesota.